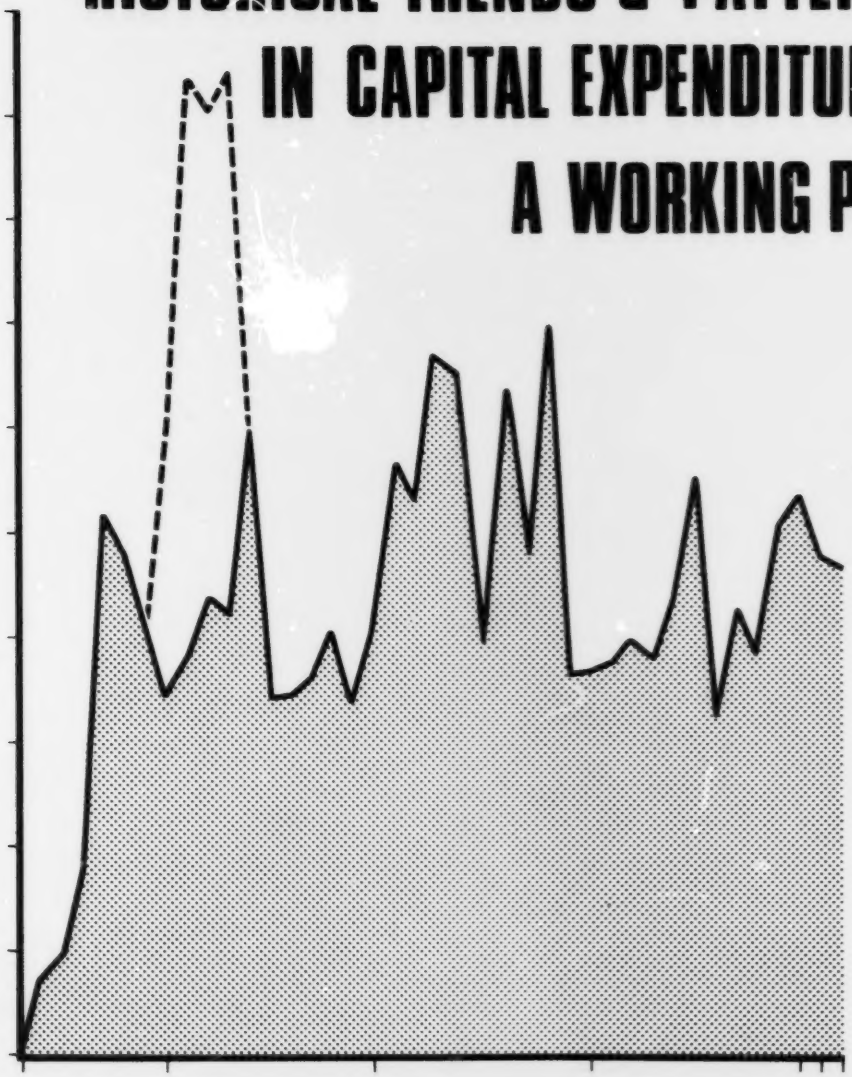
TORONTO
HISTORICAL TRENDS & PATTERNS IN CAPITAL EXPENDITURES – A WORKING PAPER



City of Toronto
Planning and Development Department
Stephen G. McLaughlin, Commissioner

RESEARCH AND INFORMATION SECTION

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IN CAPITAL EXPENDITURES

A Working Paper

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Research and Information Section
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INTRODUCTION

This review of the City's past capital expenditure patterns was prompted by a growing recognition of the potential strategic value of co-ordinated action.

By formally identifying corporate objectives and emerging opportunities, the politicians and staff will be able to jointly map out strategies and prepare inter-related programs to further municipal goals.

Current interest in municipal corporate planning has been fuelled by the recent recession, interest rates which have added to the burden of municipal debt, a decline in the availability of provincial and federal funds, and a recognition that the development which is happening and proposed for the area south of Front Street will entail considerable costs. Its own experience with a small but growing capital works program (concerned with streetscaping, community improvements, business improvement areas etc.) has reinforced the Planning and Development Department's concern about the whole area of capital expenditure planning.

If one is to plan intelligently for the future, the logical point to begin is with a review of the past - hence this report. Initially there were hopes that the analysis might go further than it has. For example, it would have been useful to separate out expenditures for land acquisition from those involving capital works but this proved impossible. Also, it would have been extremely valuable to have a total picture of all public expenditures within the geographic boundaries of the City of Toronto, or at least of all municipal expenditures. But capital expenditures by Metropolitan Toronto are not broken down by municipality, and to attempt such a breakdown would be quite impractical.

What we have, then, is a year by year accounting of the City's own capital expenditures for the period 1943-1982 expressed in 1981 constant value dollars. The major source is the annual reports of the City Treasurer. The

classification system used is largely that adopted by the Province and used by all Ontario municipalities for reporting their capital spending since 1975. (Recent data for other municipalities are available on computer via the MARS system). City expenditures prior to 1975 were regrouped in most cases to fit the provincial categories. Breakdowns within the major categories vary in detail and classification depending on the form of the original report. For example, in the reports there are items of capital expenditure classified as "miscellaneous", "sundry" or "other".

The last three chapters of this working paper contain information on two related topics. Chapter 2 briefly reviews the City's capital financing sources over the period 1975-82, while Chapters 3 and 4 contain a somewhat limited overview of the impact of Metro Corporation's capital expenditures on the City. This information, again, is important background data for any corporate planning exercise the City might undertake.

1. CITY OF TORONTO CAPITAL EXPENDITURES, 1943-1982

This paper consolidates and presents, with as much detail as was feasible, primary data (appendices) and references to the sources of such data about the Corporation of the City of Toronto's capital expenditures for the forty years from 1943 to 1982.

1.1 Conversion from Current to Constant Dollars

The conversion of capital expenditures to 1981 dollars is based on the National Historic Non Residential Construction Implicit Price Indices (Statistics Canada catalogue 620007, Construction Price Statistics, December 1983, Table 16) (Appendix 1). The non residential construction indices were used for conversion of all capital expenditures irrespective of cost of land or of residential component in regard to residential development and housing projects. This is reasonable since:

(a) land and residential components, pertaining mostly to City Hall and Civic Square, Parks & Recreation and Planning and Development projects, represent a relatively small share of the total capital expenditures; and

(b) the residential construction indices are primarily a reflection of the single-family home building industry, which is not very applicable to the City.

1.2 Trends

Figure 1 and Tables 1-4 illustrate broadly the historical trends and patterns of capital expenditures. They reflect massive physical development and overall improvement in community services, beginning after World War II, continuing through the economic boom of 1960's then slowing down with the slackening of the economy from about the mid 1970s.

- Because of the need to clear the backlog of community needs unmet during the depression and World War II, and the improved post-war economy, the 1950's saw the largest capital expenditures in the City's history to that point.

- The period from 1961 to 1970 can be termed the 'decade of development' and capital expenditures by the City during that period grew more than 50% over the previous decade (Tables 3 and 4).

- Coupled with a general slowing down of the economy and completion of major projects started earlier, overall capital expenditures in the period 1971-80, dropped by about 19% over the preceding decade and to a level only

slightly above that of the 1950's. (Table 3). The decline was particularly marked from 1969 to the early 70s; however, in the six years from 1977 to 1982 the average total expenditures have begun to rise at an average rate of about 7% per year over the previous six year (1971-76) level. (Table 1).

- Major capital expenditures in the 1976-82 period have been for sanitary and storm sewers (27%), housing and neighbourhood improvements (18%) roads and related work, (16%), parks and recreation (10%) and general government (10%).

1.3 Comments and Notes

Exhibit 1 refers to decisions concerning major capital works projects and Exhibit 2 lists assumption of certain major services by Metropolitan Corporation.

Details of capital expenditures broken down by components of services are contained in Appendices 2.1. to 2.11. Figure 1 and Table 1 indicate the year to year total (in constant $) incurred by the City and also by some of its boards and authorities from 1943 to 1982.

Figures 3-7 are graphs similar to Figure 1 that break down each major service category into component elements.

EXHIBIT 1

DECISIONS RE MAJOR CAPITAL WORK PROJECTS

1946	-	Decision endorsed by a vote of citizens in 1946 to build Yonge Street subway line. Construction began in September 1949 and the system started operation, from Union Station to Eglinton Avenue West, on March 30, 1954. The cost was $67 million in current dollars.
	-	Decision endorsed by electors in December 1946 to acquire land for a new city hall; acceptance of Viljo Revell design following an international competition in September 1958.
1947	-	Decision endorsed by a vote of electors at the municipal elections in January 1947 for redevelopment of Regent Park area.
1950s	-	Moss Park residential redevelopment approved in mid 1950s.
	-	Alexandra Park residential redevelopment approved in 1957
1960s	-	South side of Queen Street West commercial redevelopment approved in early 1960s
	-	Donmount and Trefann Court residential redevelopment approved in early 1960s
1965	-	Sewer Improvement Program, 1965-90 (25 years) at an estimated net cost to the City of $154 million (current dollars) approved in October 1965
1968	-	Water Distribution Improvement Program, 1968-87 (20 years) approved in June 1968, at a cost of $15 million (current dollars) to be funded from revenue from the sale of water, particularly in the first five years, without involving debenture financing. The water distribution system is a self-sustaining service
	-	Bridges and Underpasses Improvement Program, 1969-73 (5 years) proposed in 1968 at a total net cost of $345,000 (current dollars)

1973 - Decision in early 1973 to create a new City Department of Housing as part of City's efforts to provide housing for low and middle income groups. The St. Lawrence housing project is the most significant component of the program. The process of land banking for St. Lawrence was established in 1973.

- Public Streets and Lanes Inprovement Program, 1974-98 (25 years) proposed in 1973 at a total cost of $37 million (current dollars). For the 1974 to 1983 phase the proposed annual capital expenditure was about $1.986 million.

1974 - Bridges and Underpasses Improvement Program, 1974-2018 (45 years) proposed May 1974 at a total cost of $30 million and after recoveries, net cost of $11.8 million (current dollars).

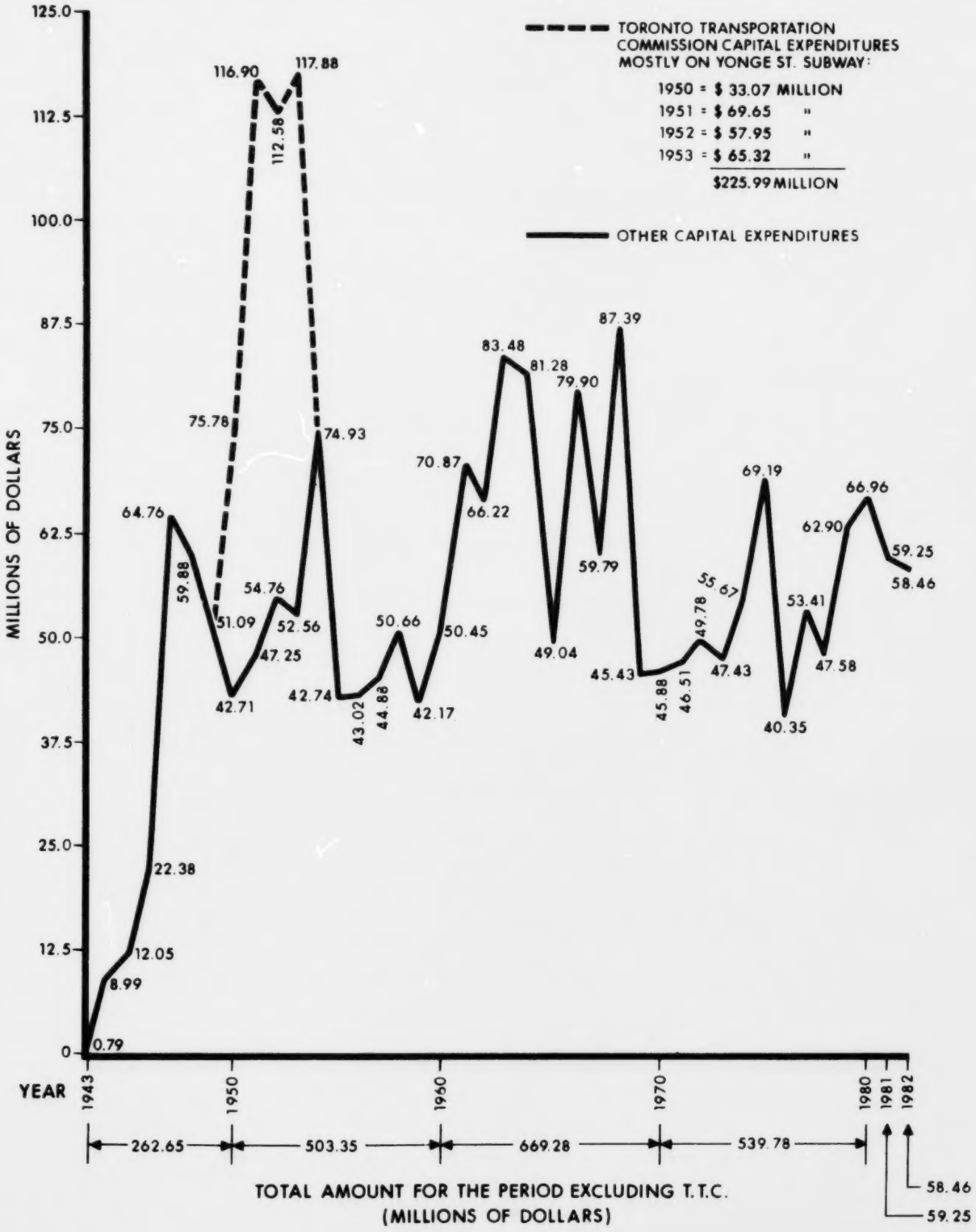
1978 - Pavements and Sidewalks Reconstruction Program, 1979-1983 (5 years) proposed December 1978 at a cost of $12 million and average annual cost of $2.4 million (current dollars).

EXHIBIT 2

ASSUMPTION OF CERTAIN MAJOR SERVICES BY THE METROPOLITAN CORPORATION FROM CITY OF TORONTO

Year Assumed	Responsibility
1954	- Expressways and major arterial roads: construction and maintenance
	- Water purification, pumping trunk transmission, storage and wholesale supply to area municipalities
	- Water pollution control through collection of sewage through sanitary trunk sewer system from local municipal sewers, treatment and discharge into the lake
	- Storm sewers, mostly under Metropolitan (arterial) roads
	- Transit (TTC)
1955	- Toronto Islands (for parks purposes)
1957	- Police
1965	- Canadian National Exhibition and other parks regarded of a regional nature such as Coronation and the Gore.
1967	- Regional reference libraries (Metropolitan Toronto Library Board)
	- Garbage disposal (through landfill and incineration)

FIGURE 1
TOTAL CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS (1981 = 100)



SOURCE: TABLE 1

TABLE 1

TOTAL CITY CAPITAL EXPENDITURES, 1943-1982
(in constant $ 1981 = 100)

Year	Million $
1943	.79
1944	8.99
1945	12.05
1946	22.38
1947	64.76
1948	59.88
1949	51.09
1950	75.78
	295.72*
1951	116.90
1952	112.58
1953	117.88
1954	74.93
1955	42.74
1956	43.08
1957	44.88
1958	50.66
1959	42.17
1960	50.45
	696.27**

Year	Million $
1961	70.87
1962	66.22
1963	83.48
1964	81.28
1965	49.04
1966	79.90
1967	59.79
1968	87.39
1969	45.43
1970	45.88
	669.28
1971	46.61
1972	49.78
1973	47.43
1974	55.67
1975	69.19
1976	40.35
1977	53.41
1978	47.58
1979	62.90
1980	66.96
	539.78
1981	59.25
1982	58.46

* Including $33.07 million in 1950 by the City of Toronto Transportation Commission

** Including $192.92 million in 1951, 1952 and 1953 by the City of Toronto Transportation Commission

An analysis of capital expenditures (in constant $) is summarized by each group of services by five year periods in Table 2 and graphically illustrated by Figure 2. Exhibit 3 elaborates on the classification of services by each group.

EXHIBIT 3

LIST OF SERVICES* INCLUDED IN GROUPS OF SERVICES FOR THE PURPOSE OF THIS STUDY

1. GENERAL GOVERNMENT:

- City Council
- General Administration
- City Buildings
- New City Hall
- Civic Square
- Miscellaneous, Sundry and other unspecified

2. PROTECTION TO PERSONS AND PROPERTY:

- Police and Fire Services mostly Fire Protection
- Other unspecified

3. TRANSPORTATION SERVICES:

- Roadways, Bridges, Roadway Cleaning, Street Lighting, Traffic Control and Winter Control
- Transit
- Sidewalks
- Parking
- Other unspecified.

4. ENVIRONMENTAL SERVICES:

- Sanitary & Storm Sewer Systems
- Waterworks System
- Sanitation; Waste removal and disposal
- Other unspecified

5. HEALTH SERVICES

- Hospital Building Grants
- Public Health Services including Inspection & Control
- Other unspecified

6. AID TO INSTITUTIONS

- Grants to University of

  Toronto - Canadian National Institute For the Blind, Homes for the aged

and Acquisition of Lambert Lodge

7. RECREATION AND CULTURAL SERVICES

- Parks and Recreation
- Toronto Public Libraries
- Toronto Historial Board
- Other unspecified

8. PLANNING AND DEVELOPMENT:

- Redevelopment & Housing
- Commercial & Industrial Redevelopment
- Neighbourhood Improvement and Community Services Coordination Programs
- Local Improvement program including City and Ratepayers Share of Costs
- Planning & Zoning
- Other unspecified

9. TORONTO HYDRO ELECTRIC SYSTEM

10. SCHOOLS

11. MUNICIPAL ABATTOIR

* With the exception of categories 6, 9, 10 and 11 classification is almost the same as currently used throughout Ontario by municipalities for purposes of their financial statements.

TABLE 2

CAPITAL EXPENDITURES BY GROUP OF SERVICES IN CONSTANT DOLLARS, 1981 = 100* (IN MILLION DOLLARS)

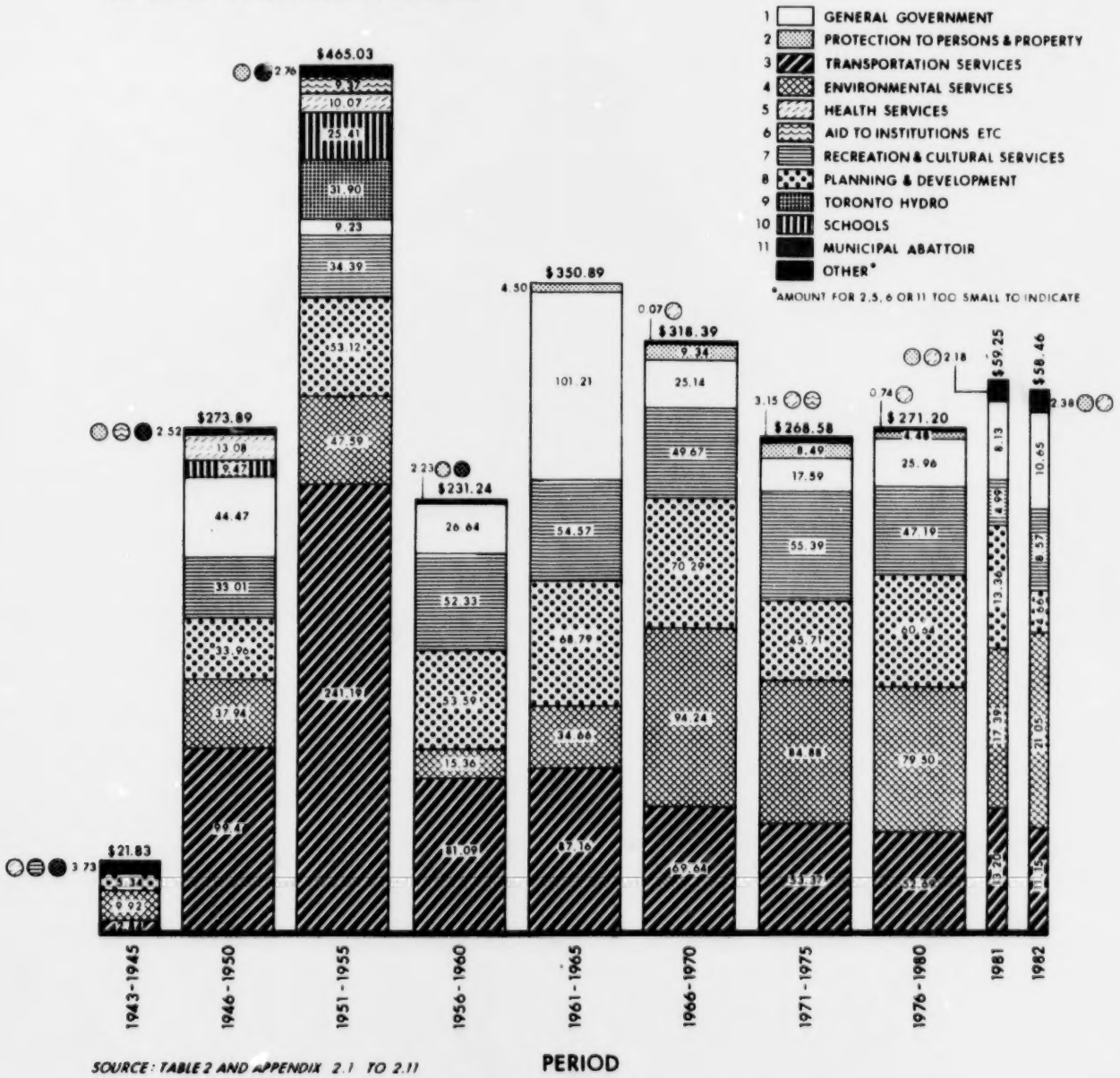
Group of Services	1943-1945	1946-1950	1951-1955	1956-1960	1961-1965	1966-1970	1971-1975	1976-1980	1981	1982	Total 1943-1982
1. General Government	--	44.47	9.23	26.64	101.21	25.14	17.59	25.96	8.13	10.65	269.02
2. Protection to persons and property	--	0.75	2.72	1.91	4.50	9.34	8.49	4.48	2.04	2.27	36.50
3. Transportation Services	2.84	99.44	241.19	81.09	87.16	69.64	53.37	52.69	13.20	11.15	711.77
4. Environmental Services	9.92	37.94	47.59	15.36	34.66	94.24	84.88	79.50	17.39	21.05	442.53
5. Health Services	3.31	13.08	10.07	--	--	0.07	0.18	0.74	0.14	0.11	27.70
6. Aid to Institutions	--	0.50	9.37	--	--	--	2.97	--	--	--	12.84
7. Recreation and Cultural Services	0.07	33.01	34.39	52.33	54.57	49.67	55.39	47.19	4.99	8.57	340.18
8. Planning and Development	5.34	33.96	53.12	53.59	68.79	70.29	45.71	60.64	13.36	4.66	409.46
9. Toronto Hydro	--	-	31.90	--	--	--	--	--	--	--	31.90
10. Schools	--	9.47	25.41	--	--	--	--	--	--	--	34.88
11. Municipal Abattoir	0.35	1.27	0.04	0.32	--	--	--	--	--	--	1.98
Total	21.83	273.89	465.03	231.24	350.89	318.39	268.58	271.20	59.25	58.46	2318.76
Annual Average	7.27	54.78	93.00	46.25	70.18	63.68	53.72	54.24	59.25	58.46	57.97

Source: Annual Reports of the Commissioner of Finance and Treasurer, City of Toronto, 1943-1982

* Based on, Historic Non-Residential Construction Price Deflators, 1971 = 100, Implicit price indexes, Statistics Canada Catalogue 62 - 007, Construction Price Statistics, December 1983 (Table 16). The inflators/deflators based on the 1971 dollars were re-adjusted for the purpose of this study to 1981 constant dollars.

FIGURE 2
CITY OF TORONTO CAPITAL EXPENDITURES BY GROUP OF SERVICES (IN CONSTANT DOLLARS - 1981 = 100) 1943 TO 1982

ALL VALUES IN MILLIONS OF DOLLARS



SOURCE: TABLE 2 AND APPENDIX 2.1 TO 2.11

As will be seen from Table 2 the largest capital expenditures have been for Transportation Services (mainly roads and parking), despite transfer of the T.T.C. to Metro in 1953. Other major elements have been Environmental Services (mainly sewers and water distribution), Parks and Recreation, and Planning & Development (mainly redevelopment and housing). Residential redevelopment and housing consisted chiefly of Regent Park North and South, Moss Park, Alexandra Park, Don Mount, Trefann Court and more recently the St. Lawrence housing project, followed by Neighbourhood Improvement and Community Services Coordination Programs. Commercial redevelopment expenditures are represented mainly by the cost of acquisition, clearance of the site and competition for the redevelopment of lands across from new City Hall on the south side of Queen Street west, between Bay and York Streets. (Now the Sheraton Centre hotel).

Under the industrial development category small amounts of money were spent mainly on the acquisition of sites occupied by offensive legal non conforming uses. Expenditures under the general goverment category from the late 1940s to 1960's reflect mostly the acquisition of land for the construction of the new City Hall and Nathan Phillips Square.

Three items deserve special comment. These are the amounts of money (in constant $) of:

- $34.90 million in 1946-1955, for Schools,

- $225.90 million from 1950 to 1953, for Toronto Transportation Commission, and

- $31.90 million in 1954, for Toronto Hydro Electric System, (the only Hydro expenditure in the past 40 years.

These were sums of money approved by City Council and included in the City's financial statements. Although they appear in this analysis, they <u>do not</u> represent total expenditures by those bodies but only such portions as required debenture financing. As a self-sustaining utility, Toronto Hydro generally finances its capital expenditures from itw own resources without the need for debenture debt. As an example, Toronto Hydro's 1981 capital expenditure of about $26 million in current dollars was not included in the City's financial statements as no debenture financing was involved.

Since the establishment of the Metropolitan Corporation in 1953, capital expenditures for public elementary and secondary school purposes throughout Metro have been controlled directly and in a consolidated manner by the

Metropolitan Toronto School Board. The School Board allocates funds directly to the area Boards of Education.

For those organizations classified as consolidated boards, the amounts indicated in this report represent total capital expenditures including those not requiring debenture financing. The consolidated boards are the C.N.E. Association (before responsibility for it was assumed by Metro), the Parking Authority of Toronto, the Toronto Library Board and the Toronto Historical Board.

Table 3 illustrates the growth of capital expenditures by the past three decades from 1951 to 1960, 1961 to 1970 and 1971 to 1980, by each group of services.

TABLE 3

CHANGES IN CAPITAL EXPENDITURES BY GROUP OF SERVICES AND BY PERIOD
in constant dollars, 1981 = 100 (in million $)

Group of Services	1951-60	1961-70	Change Amount	Change %
A. 1951-60 and 1961-70				
1. General Government	35.87	126.35	90.48	252
2. Protection to Persons and Property	4.63	13.84	9.21	199
3. Transportation Services	129.36*	156.80	27.44	21
4. Environmental Services	62.95	128.90	65.95	105
5. Health Services	10.07	0.07	(10.00)	(99)
6. Aid to Institutions**	9.37	--	(9.37)	(100)
7. Recreation and Cultural Services	86.72	104.24	17.52	20
8. Planning and Development	106.71	139.08	32.37	30
9. Toronto Hydro	31.90	--	(31.90)	(100)
10. Schools	25.41	--	(25.41)	(100)
11. Municipal Abattoir	0.36	--	(0.36)	(100)
Total ($)	503.35	669.28	+165.93	+33
Annual Average ($)	50.335	66.928	+16.593	+3.3

Group of Services	1961-70	1971-80	Change Amount	Change %
B. 1961-70 and 1971-80				
1. General Government	126.35	43.55	(82.80)	(65)
2. Protection to Persons and Property	13.84	12.97	(0.87)	(6)
3. Transportation Services	156.80	106.06	(50.74)	(32)
4. Environmental Services	128.90	164.38	35.48	27
5. Health Services	0.07	0.92	0.85	1200
6. Aid to Institutions	--	2.97	2.97	100
7. Recreation and Cultural Services	104.24	102.58	(1.66)	(2)
8. Planning and Development	139.08	106.35	(32.73)	24
9. Toronto Hydro	--	--	--	
10. Schools	--	--	--	
11. Municipal Abattoir	--	--	--	
Total ($)	669.28	539.78	(129.50)	(19)
Annual Average ($)	66.928	53.978	(12.950)	(1.9)

No capital expenditures are found in financial statements on:

1. Toronto Hydro, after 1954 (the only year reported)
2. Schools, after 1955
3. Municipal Abattoir, after 1957
4. Aid to Institutions, after 1974 (years reported 1948, 1954, 1955 & 1974)

* Excludes $192.92 million expenditures from 1951 to 1953 by Toronto Transportation Commission (mostly on the construction of Yonge Street subway).

** Aid to Institutions such as grants to University of Toronto, C.N.I.B., acquisition of Lambert Lodge (home for the aged), etc.

In the decade 1961-70, a growing economy and massive residential and commercial development led to a capital expenditure increase (in constant $) of about 50%, or on the average 5.0% annually, over the preceding decade. The increase was accounted for mostly by construction of new City Hall, sewer and water works improvements, community renewal and recreational and cultural facilities.

With the completion or near completion of major projects begun in 1960's and early 70s, and because of a slowing down of the economy and development in general, the overall capital expenditures in the 1971-80 period declined by about 19% or on the average 1.9% annually over the preceding decade. The decline was accounted for by completion of the new City Hall & Civic Square and major roads, traffic and parking projects. The only category to see substantial increase in 1971-80 was Environmental Services (up 27%); this was accounted for mostly by the Public Works Department's sewer separation program begun in 1966.

Table 4 shows the relative magnitude of capital expenditures by various groups of services and by periods. Since 1961, Transportation and Environmental Services, representing mostly roads, parking and sewers etc., have traditionally accounted for the largest share (40-55%), followed by redevelopment and housing (20-22%) and parks, recreation and public libraries (15-19%).

More recently, from 1976 to 1982 and in terms of major elements of services, sewers, housing and neighbourhood improvements, roads and related works, parks and recreation and general government have been the major sources of capital works in that order.

Tables 5 and 6 contain a historical order of magnitude analysis of the Group of Services and their components by magnitude.

Figures 3-7 graphically illustrate the trends and patterns from 1943 to 1982 in constant dollars by significant groups of services and their components.

TABLE 4

SUMMARY OF DISTRIBUTION OF CAPITAL EXPENDITURES BY GROUP OF SERVICES (IN CONSTANT DOLLARS - 1981 = 100)

Group of Services	1951-60	%	1961-70	%	1971-80	%	1981	%	1982	%
1. General government	35.87	7.1	126.35	19.0	43.55	8.0	8.13	14.5	10.65	18.0
2. Protection to persons & property	4.63	1.1	13.84	2.0	12.97	2.4	2.04	3.5	2.27	4.0
3. Transportation Services	129.36*	26.04	156.80	24.0	106.06	20.0	13.20	22.1	11.15	19.0
4. Environmental Services	62.95	12.5	128.90	19.0	164.38	30.0	17.39	29.1	21.05	36.0
5. Health Services	10.07	2.0	0.07	--	0.92	0.1	0.11		0.04	
6. Aid to Institutions**	9.37	2.0			2.97	0.5				
7. Recreation and Cultural Services	86.72	17.2	104.24	15.0	102.58	19.0	4.94	8.5	8.57	15.0
8. Planning and Development	106.71	21.2	139.08	21.0	106.35	20.0	13.36	22.3	4.66	8.0
9. Toronto Hydro	31.90	6.0								
10. Schools	25.41	5.0								
11. Municipal Abattoir	0.15									
	503.35	100.0	669.28	100.0	539.78	100.0	59.25	100.0	58.46	100.0

* Excludes $192.92 million from 1951 to 1953 by Toronto Transportation Commission (mostly on the construction of Yonge Street Subway)

** Such as building grants to hospitals, University of Toronto, C.N.I.B., acquisition of Lambert Lodge (home for the aged)

TABLE 5

ANALYSIS OF CITY CAPITAL EXPENDITURES BY OVERALL RANK ORDER OF MAGNITUDE BY PREDOMINANT GROUP OF SERVICES AND PERIOD

Groups of Services	Rank Order by Period				
	1951-1960	1961-1970	1971-1980	1981	1982
1. General Government	5	4	5	4	3
2. Transportation Services	1	1	3	3	2
3. Environmental Services	4	3	1	1	1
4. Recreation and Cultural Services	3	5	4	5	4
5. Planning and Development	2	2	2	2	5

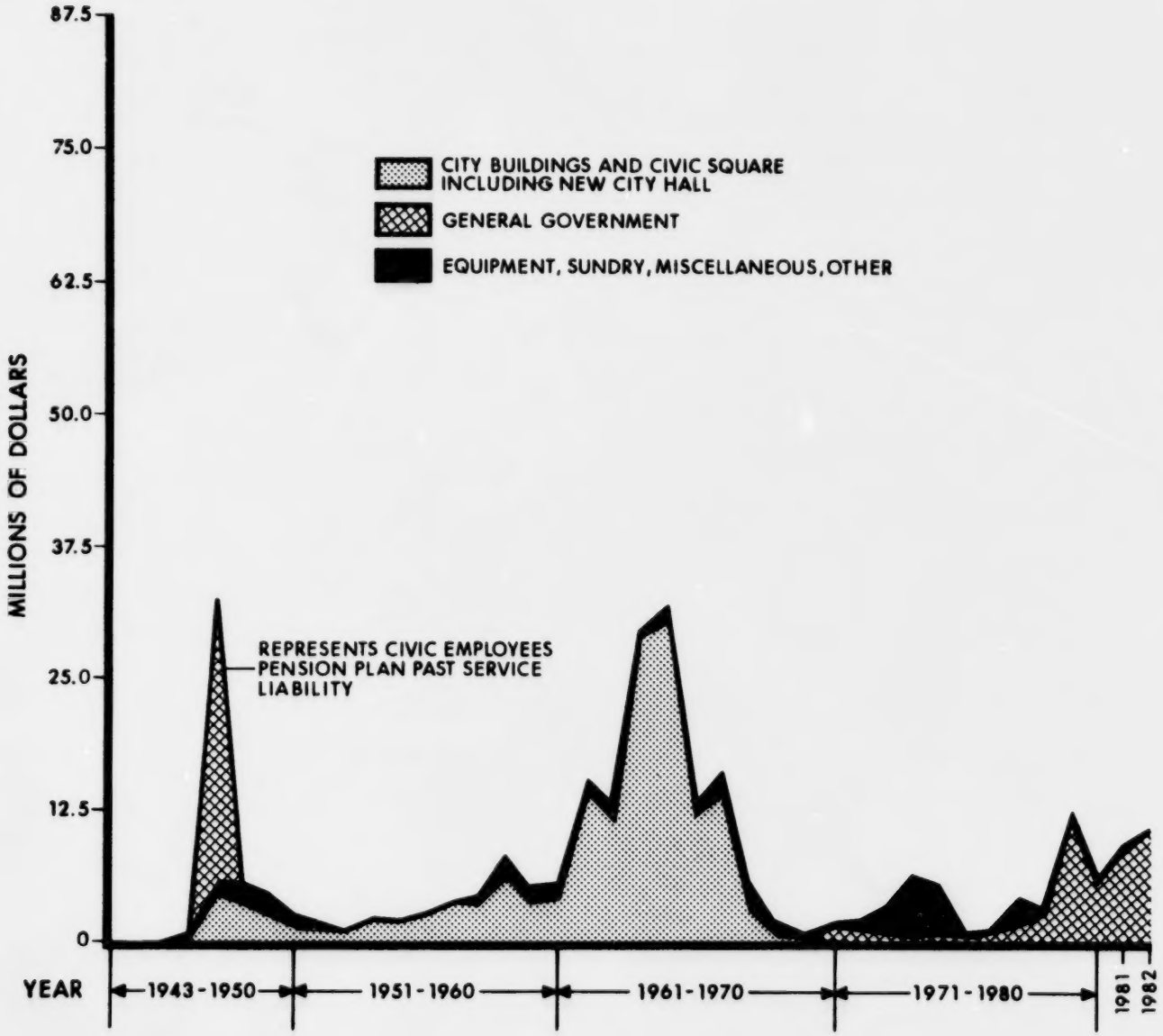
TABLE 6

ANALYSIS OF CITY CAPITAL EXPENDITURES BY RANK ORDER OF MAGNITUDE BY PREDOMINANT SERVICES AND PERIOD

Services	Rank Order by Period				
	1951-1960	1961-1970	1971-1980	1981	1982
General Government					
1. Civic Buildings & Square	6	1	0	0	0
2. General Government	0	12	5	4	3
3. Miscellaneous - equipment, etc.	9	8	6	10	0
Transportation Services					
4. Roads & Sidewalks etc.	1	3	2	3	2
5. Parking	4	6	8	6	12
Environmental Services					
6. Sewers	5	2	1	1	1
7. Water	7	10	11	7	8
8. Sanitation & Waste Removal	8	11	10	9	9
Recreation & Cultural Services					
9. Parks & Recretion	3	5	4	5	4
10. Libraries	10	9	7	8	10
11. Other Cultural Services	0	0	9	12	6
Planning and Development					
12. Residential Redevelopment and Housing	2	4	3	2	5
13. Commercial and Industrial Redevelopment	0	7	8	11	11

FIGURE 3
CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS(1981=100)

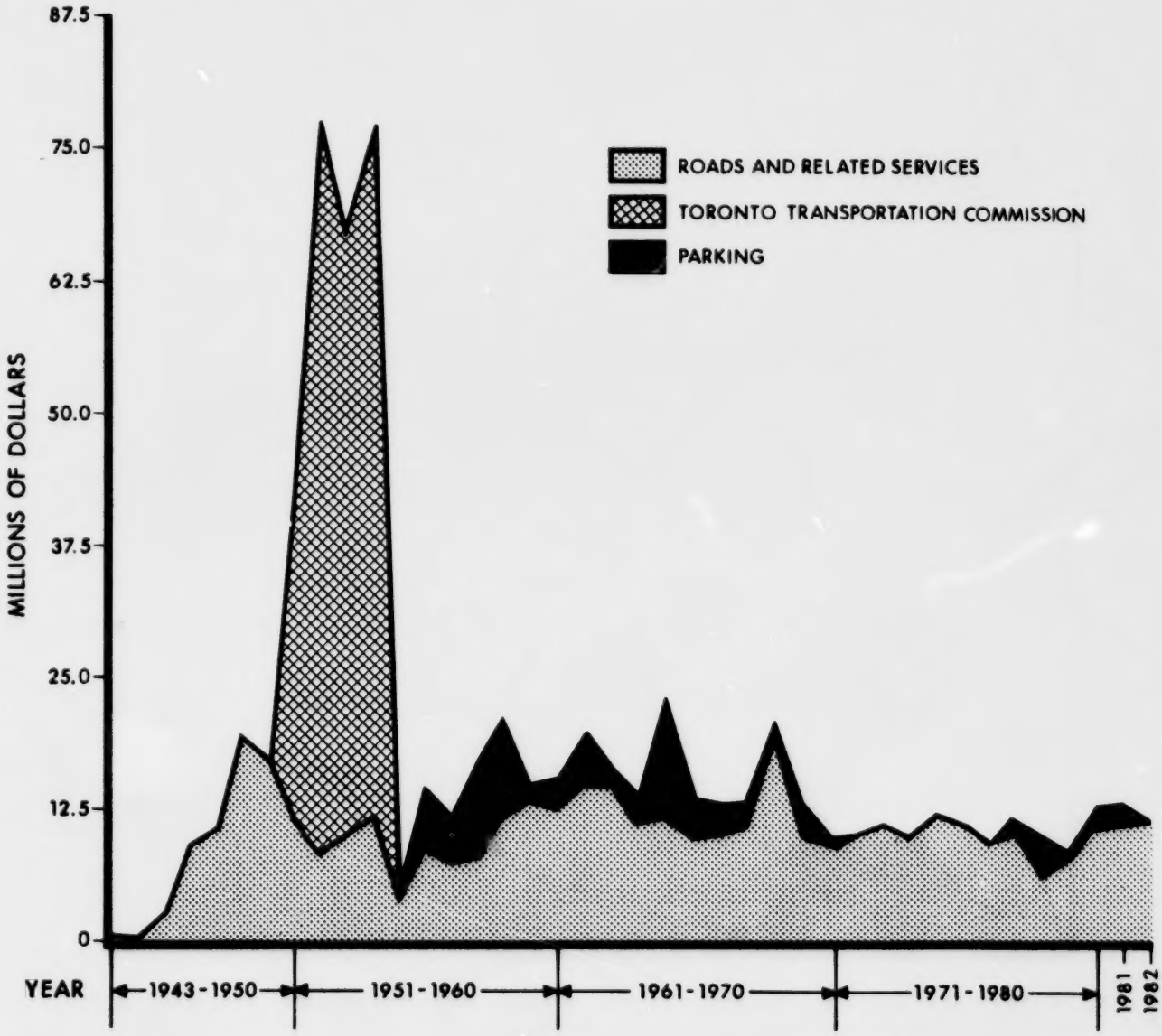
GENERAL GOVERNMENT



SOURCE: APPENDIX 2.1

FIGURE 4
CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS(1981=100)

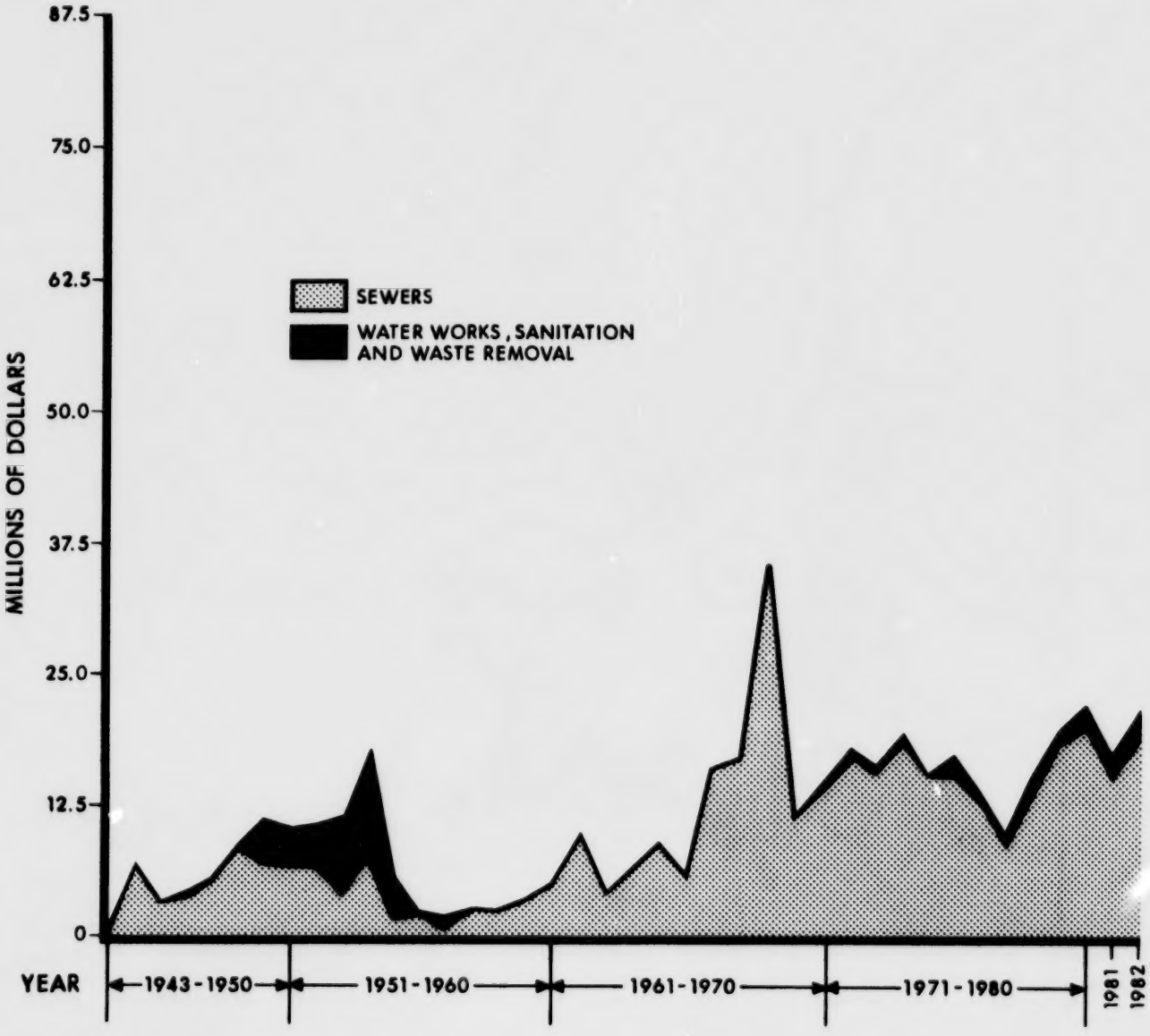
TRANSPORTATION SERVICES



SOURCE: APPENDIX 2.3

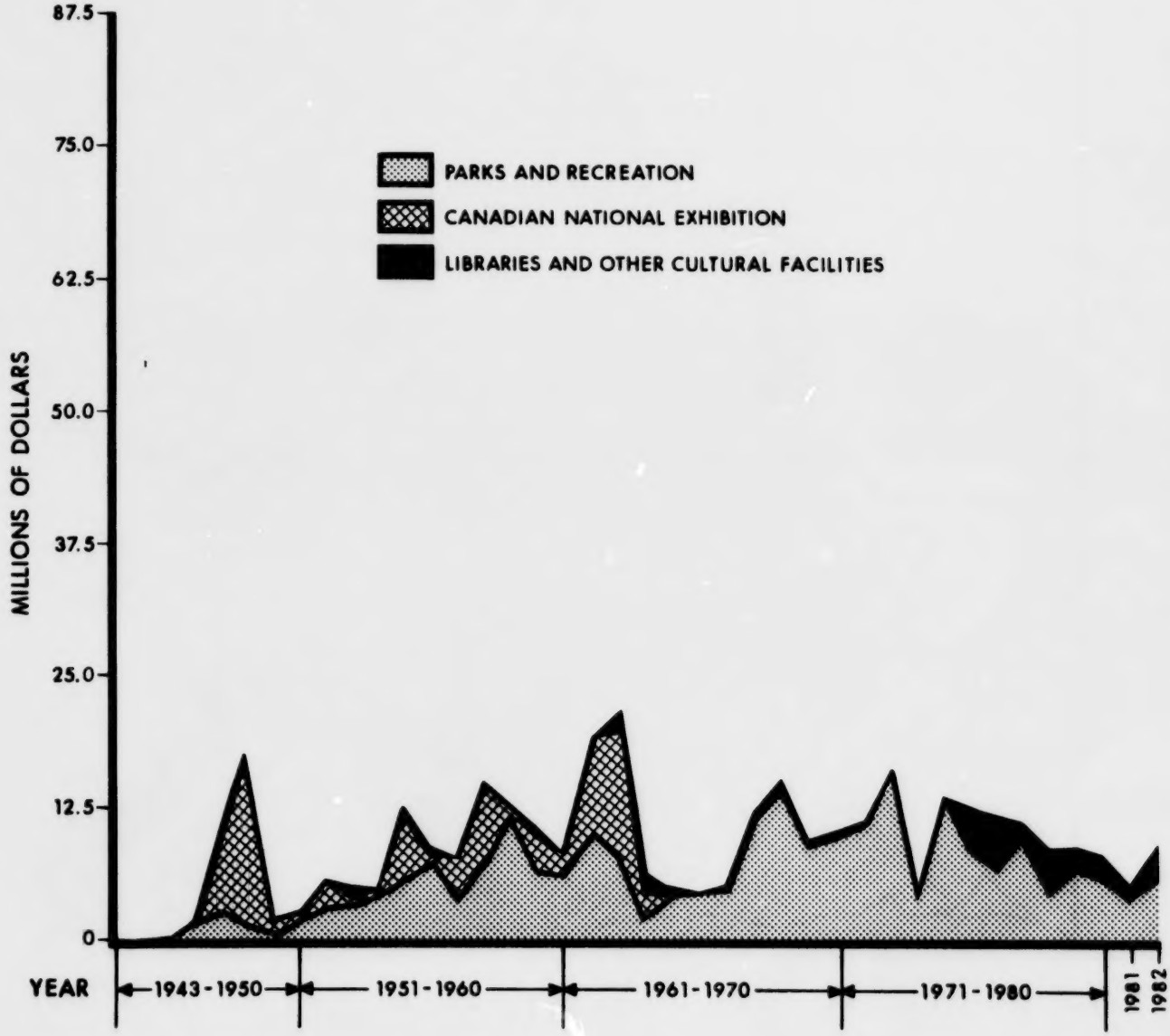
FIGURE 5
CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS(1981=100)

ENVIRONMENTAL SERVICES



SOURCE: APPENDIX 2.4

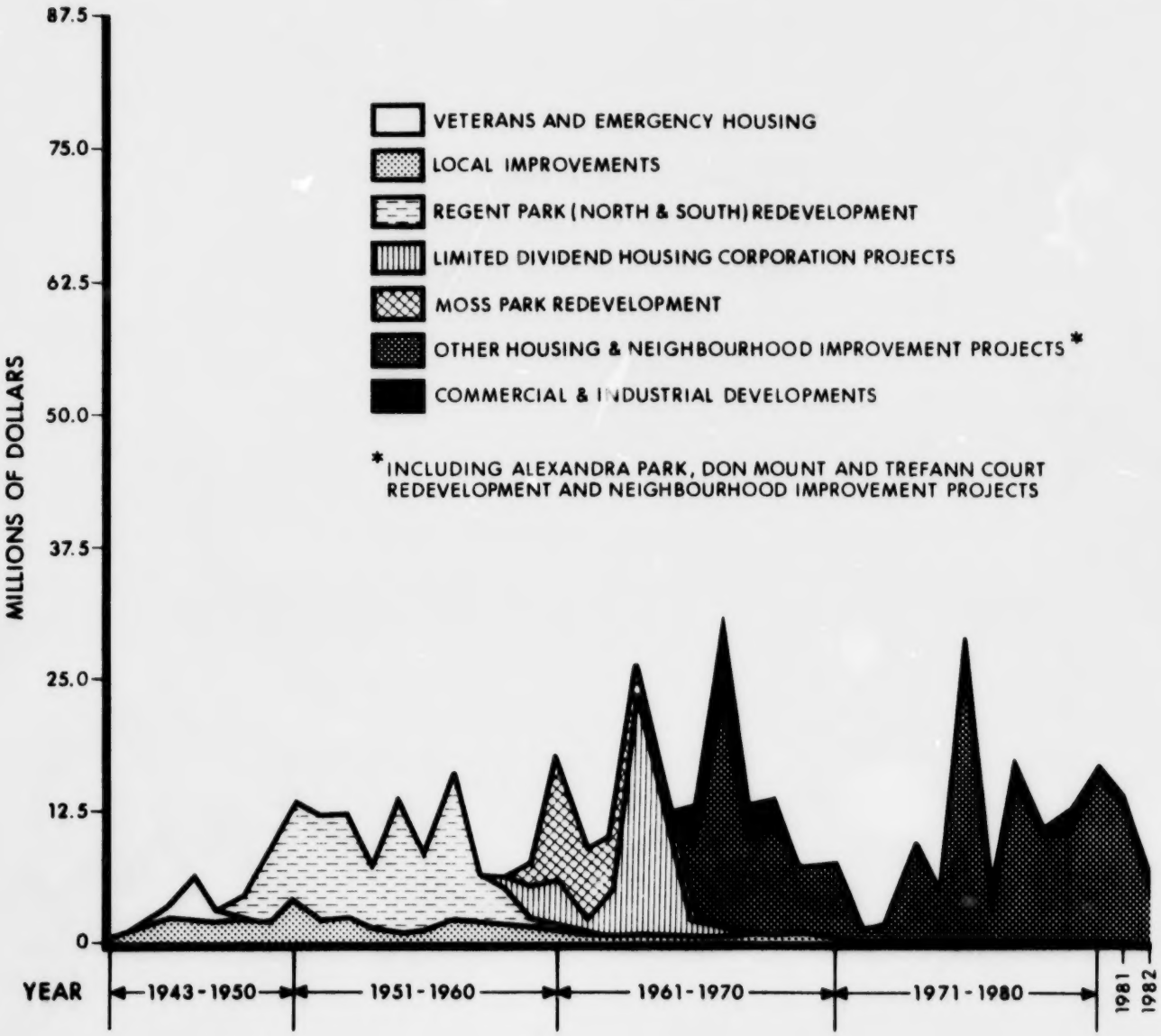
FIGURE 6
CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS(1981=100)
RECREATION AND CULTURAL SERVICES



SOURCE: APPENDIX 2.7

FIGURE 7
CITY CAPITAL EXPENDITURES IN CONSTANT DOLLARS (1981=100)

PLANNING AND DEVELOPMENT



SOURCE: APPENDIX 2.8

2. SOURCES OF CAPITAL FINANCING

Capital expenditures of the City can be financed through various categories of sources enumerated below. Specific examples under each source are reproduced from an analysis of Capital Financing for the year ended December 31, 1982, contained in the City's Financial Report for 1982 . Sources may vary from year to year depending on the nature of projects.

Long Term Liabilities Incurred

- Debentures issued by Metropolitan Toronto (par value)
- Central Mortgage & Housing Corporation (loans) for land banking for housing
- OHAP (loans) for land banking for housing

Ontario Grants

- Community centres & arenas
- Highway Subsidy
- Planning & Development
- Libraries
- St. Lawrence Centre for the Arts
- Steam Hook-up re:Whitney Block
- Others

Contributions from Revenue Fund

- Purchase of furniture and equipment, etc.
- Provision of funds for capital works

Contributions from Reserves and Reserve Funds

- Reserve for equipment replacement
- Reserve fund for sewer construction
- Reserve fund for off-street parking, etc.

Other Financing

- Transfer from sinking fund surplus
- Proceeds from sale of fixed assets
- Interest earned on investment of capital funds
- Contributions from Government of Canada
- Contributions from Metropolitan Toronto
- Exchange (foreign) premium
- Rentals
- Miscellaneous

An analysis of the total capital financing for the eight year period from 1975 to 1982 (Appendix 3 and Figure 8) indicated the following percentage breakdown by source of funds:

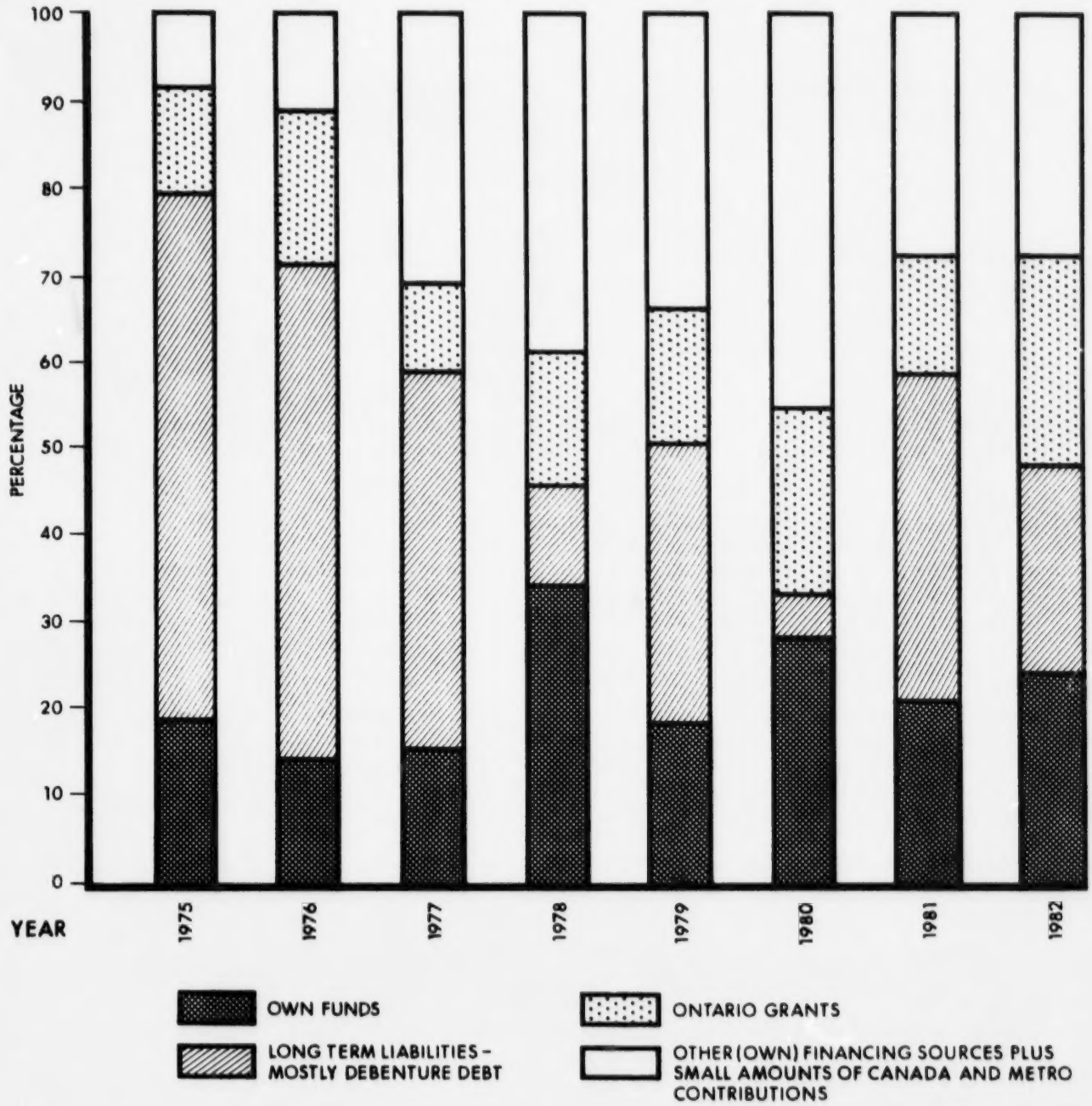
TABLE 7

SOURCES OF CAPITAL FINANCING

	Percentage Distribution by Source		
Source of Financing	%	Eight year % Range	Eight Year Annual Average %
Contributions from own funds including reserves and reserve funds etc.	22	14-34	24
Long term liabilities incurred (mostly debentures but occasionally CMHC, and OHAP loans for land banking for housing)	32	5-61	34
Ontario Grants	17	11-25	17
Other (including Federal and Metro Toronto Contributions)	29	7-45	27

For 1981 and 1982, the only years for which a breakdown of 'other' category was available, contributions from Federal Government and Metropolitan Toronto Corporation amounted to 8% and 7% respectively. If Ontario grants were added, total government grants and contributions etc. would amount to 23% and 33% respectively in 1981 and 1982.

FIGURE 8
CITY OF TORONTO - PERCENTAGE DISTRIBUTION OF CAPITAL FINANCING BY SOURCE OF FUNDS, 1975 - 1982



Besides debentures, reserve funds established by the City for specific purposes are significant sources of financing of capital costs. For the purpose of this study reserve funds established for construction of sewers, roads, parking and development of parks are particularly important. The money for these funds is obtained from:

- sewer impost charges on all new buildings or additions,
- parking fees (from on and off street parking) and payments received in lieu of provision of on site parking and
- subdivider's payments for parks.

In 1981 and 1982 contributions from reserves and reserve funds accounted for a total of 11% and 12% respectively of capital financing. This included about 3% from the reserve fund for sewer construction in both years and one per cent (in 1981) and four per cent (in 1982) respectively from the reserve fund for off-street parking.

Other significant sources of financing are loans from the Canada Mortgage and Housing Corporation and under the Ontario Housing Action Program for purposes of land banking for housing. O.H.A.P. loans are interest free.

Between 1973 and 1983 the City received about $27.2 million in loans (in current dollars) from the C.M.H.C. of which about $25.2 million has already been repaid from the proceeds from disposition of lands to the City's Non Profit Housing Corporation (CITY HOME) and Private Non Profit Housing Cooperatives. In 1978-79 the loans under O.H.A.P. amounted to about $2.5 million (in current dollars).

When interest rates are high the Finance Department tries to finance capital expenditures from other sources in order to postpone the issue of debentures for as long as possible and shorten the term of repayment. For example since 1979 capital financing from revenue, reserves and reserve funds accounted for $44.3 million compared with $42.2 million incurred as long term liability or debenture debt.

2.1 Analysis of Senior Government Grants

Appendix 3.1 contains an analysis of grants from the Federal, Ontario and Metro Governments towards the City's capital expenditures from 1975 to 1982. It covers the seven major types of services for which such grants were available.

For the seven years in question the grants represented 28% of the total capital expenditures on the services specified in

Appendix 3.1. No grants were received for any services in the category of General Government, Protection to Persons and Property and Health Services. When total capital expenditures on all groups of services are taken into account for the whole period in question, grants represented only 23%. Of the total costs. For the specified services Ontario grants accounted for 21%, Federal 4% and Metro 3% of capital expenditures.

Grants represented 45% of the cost of sewers - provided 37% from Ontario and 8% from Metro. Grants for roadways represented 26% of the cost, with Ontario contributing 22%, the federal government 3.5%, and Metro 0.5%. Grants for residential development represented 26% of the cost, with the Federal government contributing the largest share at about 13%, Ontario 10% and Metro 3%. For parks, libraries, other cultural services and commercial and industrial development grants accounted for 10%, 2%, 17% and 6% of the capital costs respectively with Ontario providing the most.

Between 1975 and 1982 considerable variation, more pronounced in some cases than others, was noticeable in the ratios of Grants to Capital Expenditures from year to year (Appendix 3.1 and Table 8).

TABLE 8

OVERALL AND MAXIMUM AND MINIMUM RATIOS OF GRANTS TO CAPITAL EXPENDITURES, 1975-1982

	Overall % 1975-82	Maximum % (year)	Minimum % (year)
Sewers	45	76 (1977)	33 (1976)
Roadways	26	36 (1982)	20 (1975)
Parks & Recreation	10	26 (1981)	2 (1982)
Libraries	5	33 (1979)	2 (1980)
Other Cultural	12	50 (1982)	12 (1980)
Residential Development	26	88 (1976)	3 (1975)
Commercial and Industrial Development	6	18 (1978)	7 (1980)

To sum up, it may be stated that more than 75% of capital expenditures in the eight year period from 1975 to 1982 have been met from the City's own resources (including reserve funds) C.M.H.C. and O.H.A.P. loans for land banking for

housing and debenture financing. Government grants made up the difference, the major share of which is provided by the Ontario government and a substantially smaller share by the federal government. The chief beneficeries of grants, in decending order have been sewers, roads and housing projects.

3. CITY OF TORONTO'S SHARE OF CERTAIN METRO CAPITAL EXPENDITURES FINANCED FROM SUMS OF MONEY LEVIED BY METRO ON AREA MUNICIPALITIES

In addition to providing for its own capital expenditures the City has also to provide funds annually for its share of certain Metro general and education capital expenditures. For the purpose of financing of such expenditures each year Metro levies sums of money on the area municipalities, in proportion to their share of Metro Assessment. Each area municipality pays its share to Metro from its current funds. The practice reduces Metro's need for debenture financing. Its brief history is traced below:

1. The practice of levying sums of money annually (equivalent of two mills) by Metro on the area municipalities for funding of certain Metro capital projects of a general nature was introduced for the first time in 1957 and funds raised were used initially in 1957, 1958 and 1959 for capital expenditures on Metro roads, sewers, police buildings, low cost housing, conservation schemes and grants to the Children's Aid Society. Since 1959 they have been used largely for payments into a reserve fund established with respect to the portion of the Metropolitan Corporations' share of capital expenditures on subways. Currently the rate sums levied is equivalent of five mills.

2. The practice of levying sums of money equivalent of an amount not exceeding four mills (two mills based on public school assessment and two mills based on secondary school assessment) on the area municipalities for funding of capital expenditures on education has been in effect since 1959. The funds obtained through it from area municipalities go into a reserve fund of Metropolitan Toronto School Board.

Appendix 7 shows the City's estimated share of the sums of money levied by Metro on the area municipalities for financing of the aforementioned Metro general and education capital expenditures from 1971 to 1981.

Their impact on the City compared with its own capital expenditures is illustrated for the period 1971-1980 by Table 9 and Figure 9. For every dollar of its own capital expenditures, the City pays another fifty cents towards its share of Metro and Education capital expenditures met out of the sums of money levied by Metro on the area municipalities.

TABLE 9

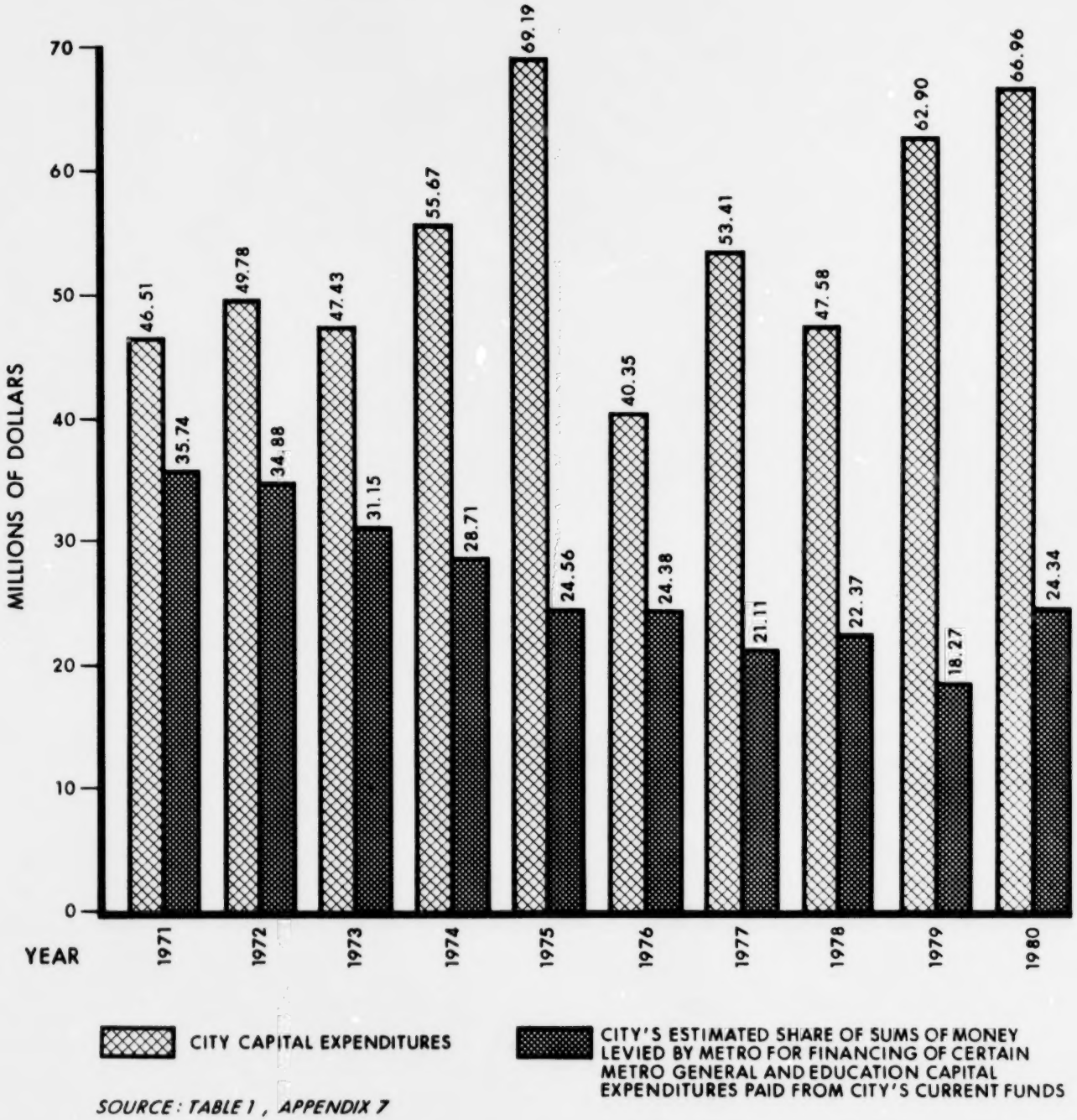
CITY CAPITAL EXPENDITURES AND CITY'S SHARE OF SUMS OF MONEY LEVIED BY METRO ON THE AREA MUNICIPALITIES FOR FINANCING OF CERTAIN METRO AND EDUCATION CAPITAL EXPENDITURES, 1971-1980
(in constant dollars)

Year	City Capital Expenditures (Million $)	City's Share of Metro Capital Expenditures Met Out of Current Funds* (Million $)
1971	46.61	35.74
1972	49.78	34.88
1973	47.43	31.15
1974	55.67	29.71
1975	69.19	24.56
1976	40.35	24.38
1977	53.41	21.11
1978	47.58	22.37
1979	62.90	18.27
1980	66.96	24.34
Total 1971-80	539.78	265.51

* Estimated. Also refer to Appendix 7

FIGURE 9

CITY CAPITAL EXPENDITURES AND CITY'S SHARE OF CERTAIN METRO AND EDUCATION CAPITAL EXPENDITURES IN CONSTANT DOLLARS



SOURCE: TABLE 1, APPENDIX 7

4. IMPACT OF METRO CAPITAL EXPENDITURES ON THE CITY OF TORONTO

Because of the demands on the City of Toronto in its capacity as the economic and cultural centre of a growing region, establishment of the Metropolitan Corporation in 1953 does not seem to have significantly offset the growth of City capital expenditures, with the exception of costs for subway construction the responsibility for which was assumed by Metro in 1953.

On the other hand, any capital exependitures incurred by the Metropolitan Corporation and its boards and commissions have a major impact on the City's finances. Although the full extent is almost impossible to measure, three key elements can be documented:

- City's liability for Metro's debenture debt,
- City's share of Metro debt charges and,
- City's share of certain Metro general and education capital expenditures financed from sums of money levied by Metro on area municipalities who provide their share out of their own current funds, as discussed in the preceding section.

The City's liability in respect to the above is in proportion to its share of total Metro area taxable assessment.

Because of new construction and development in other area municipalities, the City's share of Metro Toronto's taxable assessment has come down from about 62% in 1954 to 49% in 1961, 41% in 1971 and about 40% in 1981.

Metropolitan Corporation's capital costs, like the City's, are also partly financed through senior government grants and contributions; for example in the six year period from 1977 to 1982, Ontario grants accounted for 38% of the total. The balance had to be provided for partly through debentures (22%) and partly through contributions from the reveneue fund, reserve fund, reserves and other sources of Metro Corporation and its boards and Commission (40%).

4.1 Outstanding Debenture Debt

Appendix 4 contains year to year population, assessment and outstanding debenture debt data from 1941 to 1982, including the City's share of the Metro general and education debt from 1954 on. Table 10 and Figure 10 illustrate the growth of outstanding net debenture debt, including the City's share of debt incurred for Metropolitan general and education

purposes, from 1941 to 1982. In the decades 1951 to 1961 and 1961 to 1971 the City's share of the Metro debt grew much more rapidly than the City's own debt. In 1971-80 whereas the City's own average outstanding debt declined, its share of the Metro debt increased, although at a smaller rate than in the 60s. Currently the City's share of Metro outstanding debenture debt liability represents about three-quarters of the City's total liability, three times as much as the liability for its own debts.

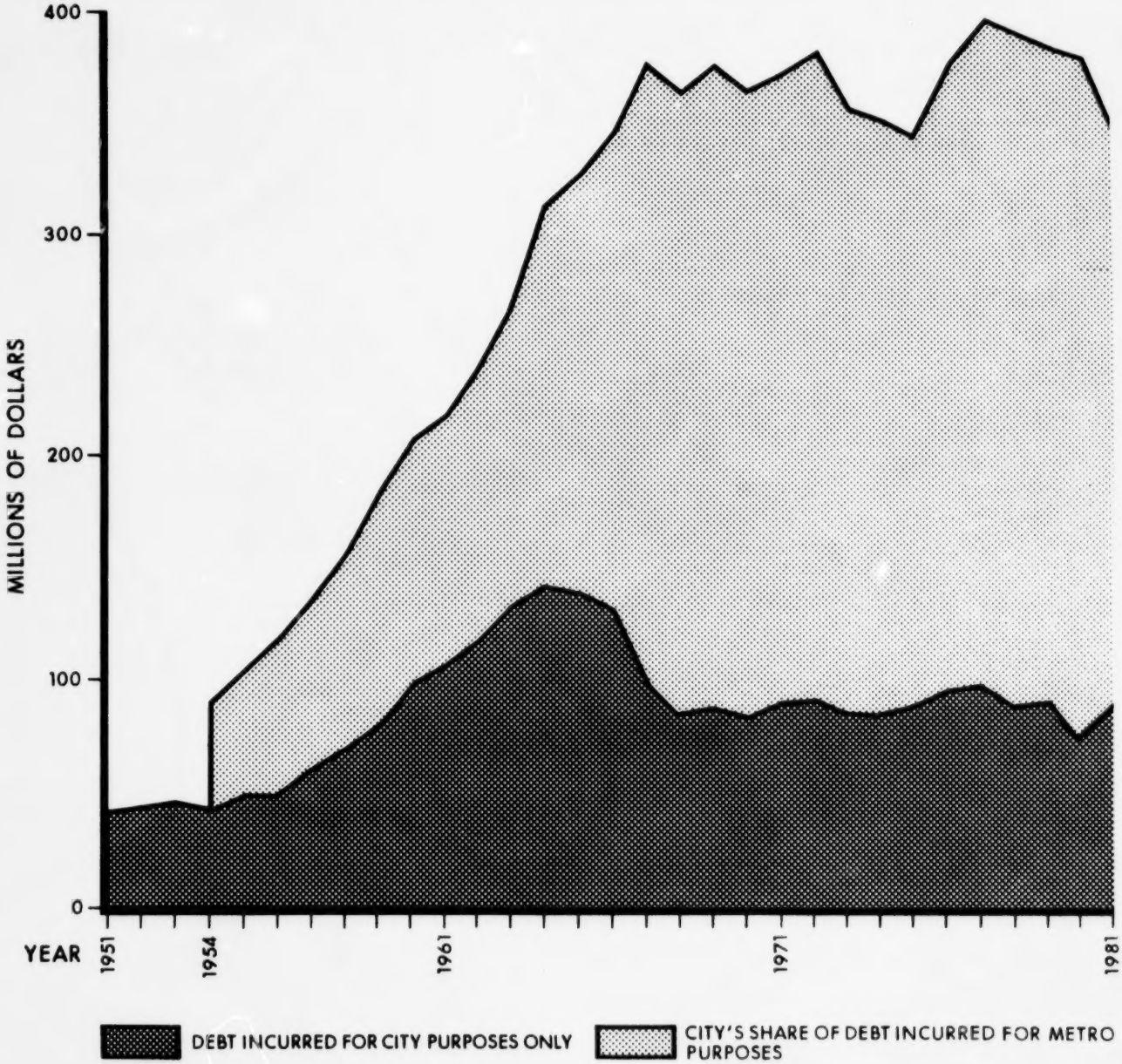
TABLE 10

AVERAGE OUTSTANDING NET DEBENTURE DEBT AT DECEMBER 31 OF THE YEAR BY PERIOD
(Million $)

	City Debt*		Estimated City's Share of Metro Debt		Total City Liability		% Change Over the Perceding Period		
	Amount	%	Amount	%	Amount	%	City Debt	City's Share of Metro Debt	Total City Liability
1941-50	37.63				37.63	100			
1951-60	58.46	52	53.52	48	111.98	100	+55%		+200%
1961-70	111.98	35	206.13	65	318.11	100	+92%	+285%	+184%
1971-80	87.84	24	286.07	76	373.91	100	-22%	+39%	+16%

* If certain servieces which were previously the City's responsibility were not assumed by Metro along with related debt, the City's own debt would have been somewhat higher than indicated here.

FIGURE 10
CITY LIABILITY FOR OUTSTANDING NET DEBENTURE DEBT AS OF DECEMBER 31ST. OF THE YEAR



NOTE:
EXCLUDING DEBT INCURRED ON BEHALF OF CITY AND METRO SELF SUSTAINING SERVICES

SOURCE: APPENDIX 4

Tables 11 and 12 illustrate the City's liabiity for outstanding debenture debt including its share of Metro debt relative to the City's taxable assessment base. Whereas the City's average outstanding debt has remained almost constant since 1941 at less than 4% of its taxable assessment, with the exception of 1961-70 when it went up to about 7%, its share of the Metro debt continued to be more than 10% of the City's taxable assessment base from 1961 to 1980. More recently, in 1982 the City's own outstanding debenture debt was less than 3% compared with its share of Metro debt which was about 8% of City's taxable assessment.

TABLE 11

GROWTH OF TAXABLE ASSESSMENT BY PERIOD

Period	Average Assessment (million $)	% Increase over the Preceding Period
1941-50	1,046	
1951-60	1,563	49%
1961-70	1,999	28%
1971-80	2,548	27%

TABLE 12

OUTSTANDING AVERAGE DEBENTURE DEBT AS PERCENTAGE OF AVERAGE TAXABLE ASSESSMENT BY PERIOD

Period	City Debt	City's Share of Metro Debt	Total City Liability
1941-50	3.6%	--	3.6
1951-60	3.7%	3.4	7.1
1961-70	6.6%	10.3	16.9
1971-80	3.4%	11.2	14.6

4.2 Debenture Debt Charges

Appendix 5 indicates the amounts of debt charges which the City has been paying since 1941 for its own purpose and its share of Metro debt charges for general and education purposes since 1954.

Table 13 illustrates the situation in regard to annual debt charges for the City's own purposes and the relative impact of its share of Metro debt charges.

TABLE 13

SUMMARY OF CURRENT TAX LEVY AND DEBT CHARGES BY PERIOD IN CURRENT DOLLARS
(million dollars)

		Total Debt Charges					
		For City Purposes		For Metro Purposes		Total	
Period	Total Tax Levy	Amount	% of Tax Levy	Amount	% of Tax Levy	Amount	% of Tax Levy
1941-50	340.79	86.31	25.32			86.31	25.32
1951-60	757.90	73.72	9.72	48.35	6.38	122.07	16.10
1961-70	1,698.53	139.43	8.21	219.54	12.92	358.97	21.13
1971-80	3,891.64	168.43	4.32	428.00	10.99	596.63	15.31
1981	660.39	21.81	3.30	50.48	7.64	72.29	10.94
1982	772.33	25.95	3.35	49.56	6.42	75.51	9.77

As a member of Metropolitan Corporation, for every dollar which the City currently pays towards its own debt charges it pays another two dollars towards its share of Metro debt charges. Figure 11 illustrates the situation on a year to year basis from 1971 to 1980 when the City's share of Metro debt charges was as much as two and a half times the debt charges for its own purposes.

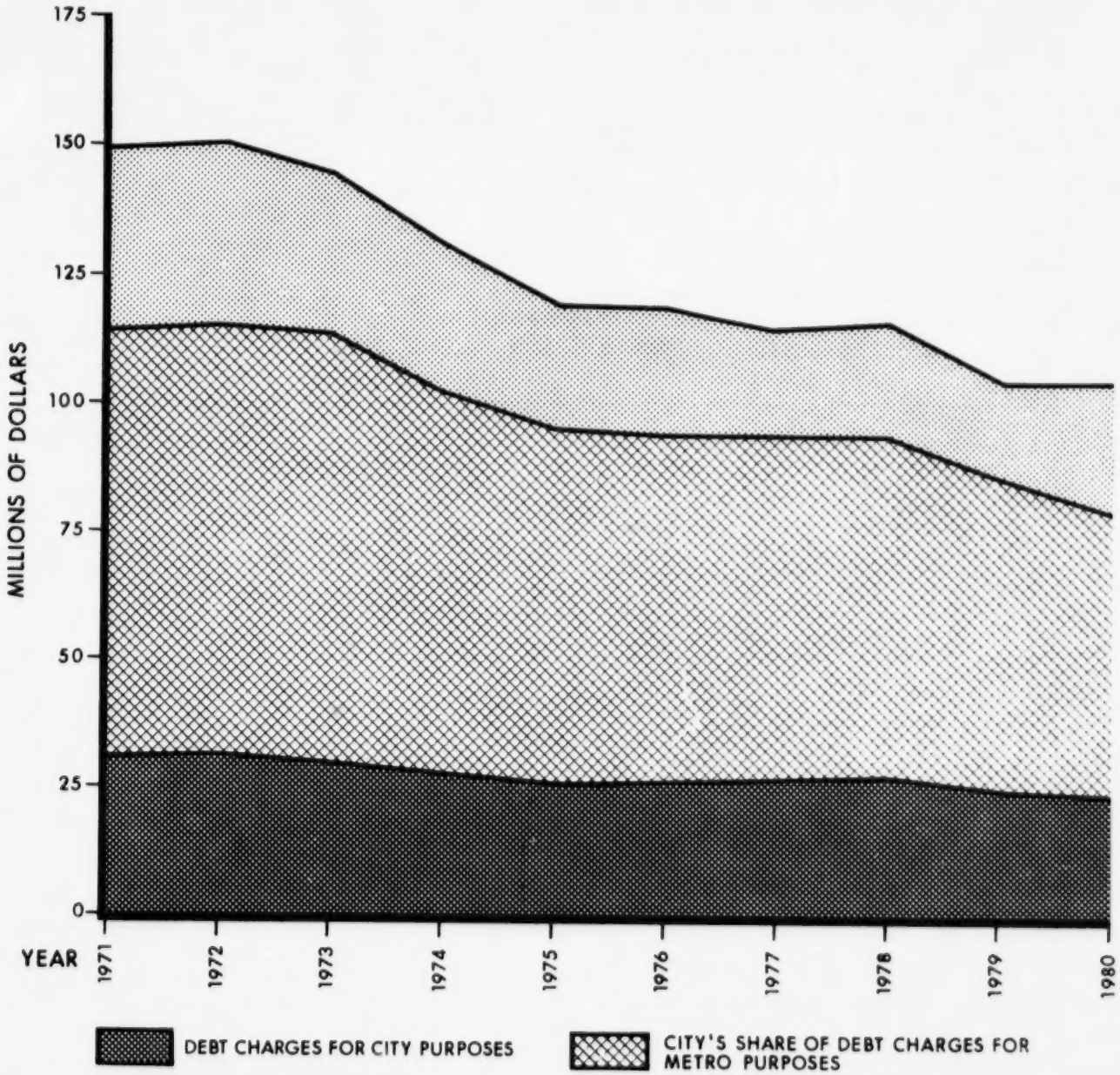
Payment of all debt charges, including those for Metro's general and education (and special purposes), by the City is provided for in its operating budget and is financed through the mill rate levy. As indicated above as a percentage of mill rate levy, in 1982, the debt charges for City purposes amounted to 3.3% while the City's share of Metro debt charges amounted to more than 6%, or about twice the rate for City purposes.

4.3 City Liability for Its Own and Metro Capital Expenditure Related Charges

Figure 11 and Table 14 sum up the City's liability to contribute annually to Metro debt charges plus its share of sums of money levied by Metro for funding of certain Metro and School Board Capital expenditures which it pays from its current funds, in

addition to the debt charges for its own purposes. Out of every dollar which the City pays annually toward capital expenditure related charges, about 80 cents represents its contribution to Metro charges and other sums referred to above. In other words for every dollar of its own capital expenditure related charges the City has to pay another three and a half dollars towards Metro charges.

FIGURE 11
CITY'S LIABILITY FOR CAPITAL EXPENDITURE RELATED CHARGES IN CONSTANT DOLLARS, 1971 - 1980



SOURCE: APPENDIX 5 AND 7

TABLE 14

CITY'S LIABILITY FOR CAPITAL EXPENDITURE RELATED CHARGES
(in constant dollars - 1981 = 100)

Charges for 1971 to 1980	Average Amount per year in (million $)	%
1. Debt charges for City purposes	27.6	22
2. Citys share of Metro Debt Charges	71.1	57
3. City's Estimated Share of Sums of Money Levied by Metro for Financing of Certain Metro General and Education Capital Expenditures	26.5	21
Total	125.2	100

* Year to Year details are provided in Appendix 5 and 7

4.4 Capital Expenditures by Metropolitan Separate School Board

Though it is not possible to indicate accurately the extent of such contributions, it may be pointed out that the City does contribute towards capital costs of Metropolitan Toronto Separate School Board as part of its annual tax levy for the purpose of that Board (an autonomous body independent of Metro or area municipalities) based on its assessment for separate education. On its facilities within the geographic limits of the City of Toronto, the Separate School Board spent from 1971 to 1980, on the average about $1.3 million net (excluding Provincial grants) annually on capital expenditures, and paid on the average $438,000 per year as debt charges (in constant 1981 dollars).

APPENDICES TO

TORONTO HISTORICAL TRENDS AND PATTERNS IN CAPITAL EXPENDITURES

A WORKING PAPER

City of Toronto
Planning and Development Department
Research and Information Section

September 1984

APPENDIX 1

TABLE FOR CONVERSION OF COSTS FROM CURRENT TO CONSTANT DOLLARS - 1971 AND 1981 = 100

HISTORIC NONRESIDENTIAL CONSTRUCTION INFLATORS/DEFLATORS BASED ON IMPLICIT PRICE INDICES 1971 = 1.00, 1943 - 1982

	1971	1981
	$	$
1943	2.71	6.77
1944	2.67	6.67
1945	2.66	6.65
1946	2.51	6.27
1947	2.25	5.62
1948	2.01	5.02
1949	1.95	4.87
1950	1.89	4.72
1951	1.67	4.17
1952	1.58	3.95
1953	1.57	3.92
1954	1.59	3.97
1955	1.55	3.87
1956	1.48	3.70
1957	1.48	3.70
1958	1.49	3.72
1959	1.48	3.70
1960	1.46	3.65
1961	1.47	3.67
1962	1.46	3.65
1963	1.42	3.55
1964	1.38	3.45
1965	1.31	3.27
1966	1.24	3.10
1967	1.19	2.97
1968	1.18	2.95
1969	1.12	2.80
1970	1.06	2.65
1971	1.00	2.50
1972	0.95	2.37
1973	0.87	2.17
1974	0.75	1.87
1975	0.67	1.67
1976	0.63	1.57
1977	0.59	1.47
1978	0.55	1.37
1979	0.51	1.27
1980	0.45	1.12
1981	0.40	1.00
1982	0.37	0.925

Source: Statistics Canada, Catalogue 620007, Construction Price Statistics, December 1983, Table 16

APPENDIX 2

ANALYSIS OF CAPITAL EXPENDITURES BY GROUP OF SERVICES AND MAJOR COMPONENTS

APPENDIX 2.1

CITY CAPITAL EXPENDITURES ON GENERAL GOVERMENT
in constant dollars - 1981 = 100 (million $)

Year	City Bldgs.	New Civic Square	Civic Pension Liability	Equipment Sundry Misc. or Other Etc.	Gen. Govt.	Gen. Govt. Total
1943						
1944						
1945						
1946				0.45		0.45
1947	2.77	1.30	28.12	1.43		33.62
1948	0.32	3.13		1.90		5.35
1949				2.25		2.25
1950	0.80	0.52		1.48		2.80
Total 1943-50	3.89	4.95	28.12	7.51		44.47
Annual Average	0.486	0.618	3.51	0.94		5.56
1951	1.27	0.15		0.65		2.07
1952		1.12				1.12
1953		1.92				1.92
1954		1.77				1.77
1955	1.25	1.10				2.35
1956	3.00	0.70				3.70
1957	2.25	1.27		0.80		4.32
1958	4.83	0.97		1.95		7.75
1959	3.02	0.60		1.60		5.22
1960	3.93	0.30		1.42		5.65
Total 1951-60	19.55	9.90		6.42		35.87
Annual Average	1.96	0.990		0.64		3.59
1961	9.37	4.10		1.53		15.00
1962	10.40	0.55		2.05		13.00
1963	28.18	0.42		0.32		28.92
1964	29.77	0.05		1.45		31.27
1965	11.90			1.12		13.02
1966	13.58			2.22		15.80
1967	2.54			2.73		5.27
1968	0.32			1.43		1.75
1969	0.09			0.68		0.77
1970				0.47 other	1.08	1.55
Total 1961-70	106.15	5.12		14.00	1.08	126.35
Annual Average	10.615	0.51		1.40	0.11	12.64
1971				1.55 other	0.97	2.52
1972				2.53 other	0.72	3.25
1973				5.68 other	0.27	5.95
1974				5.10 other	0.42	5.52
1975				0.02 other	0.33	0.35
1976				0.02 other	0.83	0.85
1977				2.85 other	1.32	4.17
1978				0.40	2.57	2.97
1979				0.68	11.62	12.30
1980				0.15	5.52	5.67
Total 1971-80				18.98	24.57	43.55
Annual Average				1.898	2.46	4.36
1981				0.50	8.13	8.63
1982					10.65	10.65

APPENDIX 2.1

SUMMARY OF CAPITAL EXPENDITURES ON GENERAL GOVERNMENT
in constant dollars 1981 = 100 (in million $)

1.	Civic Pension - Past Service Liability		
	. 1947		28.12
2.	City Buildings		
	. 1947-50	3.89	
	. 1951-60	19.55	23.44
3.	City Buildings - Mostly New City Hall		
	. 1961-69		106.15
4.	New Civic Square		
	. 1947-50	4.95	
	. 1951-60	9.90	
	. 1961-64	5.12	19.97
5.	Equipment, Sundry, Miscellaneous and Other unclassified		
	. 1946-50	7.51	
	. 1951	6.42	
	. 1961-70	14.00	
	. 1971-80(Other)	18.98	
	. 1981	0.50	47.41
6.	General Government		
	. 1970	1.08	
	. 1971-80	24.57	
	. 1982	18.78	44.43

APPENDIX 2.2

CITY CAPITAL EXPENDITURES ON PROTECTION TO PERSONS AND PROPERTY
in constant dollars - 1981 = 100 (in million $)

Year	Fire Protection	Protective Inspection & & Control	Other or Un-classified	Total
1947	0.75			0.75
1953	0.40*			0.40
1954	1.72*			1.72
1955	0.60			0.60
1956	0.77			0.77
1957	0.05			0.05
1958	0.52			0.52
1959	0.45			0.45
1960	0.12			0.12
Total 1951-60	4.63			4.63
Annual Average	0.46			0.46
1961	0.20			0.20
1962	1.10			1.10
1963	2.60			2.60
1964	0.60			0.60
1965	**			**
1966	**			**
1967	0.05			0.05
1968	1.22			1.22
1969	4.72			4.72
1970	3.35			3.35
Total 1961-70	13.84			13.84
Annual Average	1.38			1.38
1971	4.43		0.02	4.45
1972	2.10		0.05	2.15
1973	0.35		0.02	0.37
1974	1.22		0.10	1.32
1975	0.13	0.05	0.02	0.20
1976	0.42	0.05	0.10	0.57
1977	0.45	0.07		0.52
1978	0.17	0.03		0.20
1979	0.50	1.52		2.02
1980	1.05	0.12		1.17
Total 1971-80	10.82	1.84	0.31	12.97
Annual Average	1.08	0.18	0.01	1.30
1981	1.90	0.14		2.04
1982	2.07	0.20		2.27

* Dundas Street East Fire & Police Station

** Extremely small amounts (less than $25,000)

APPENDIX 2.3

CAPITAL EXPENDITURES ON TRANSPORTATION SERVICES (BREAKDOWN)
in constant dollars 1981 = 100 (in million $)

Year	City of Toronto T.C.	Roads etc.	Parking	Total Transportation Services
1943		0.22		0.22
1944		0.02		0.02
1945		2.60		2.60
1946		8.40		8.40
1947		11.20		11.20
1948		18.95		18.95
1949		17.27		17.27
1950	33.07	10.55		43.62
Total 1943-50	33.07	69.21		102.28
Annual Average excluding T.T.C.		8.65		8.65
1951	69.65	8.07		77.72
1952	57.95	9.70		67.65
1953	65.32	11.95		77.27
1954		3.70	0.10	3.80
1955		8.62	6.13	14.75
1956		6.95	5.45	12.40
1957		7.45	9.77	17.22
1958		11.45	9.70	21.15
1959		12.95	1.85	14.80
1960		12.52	3.00	15.52
Total 1951-60	192.92	93.36	36.00	322.28
Annual Average excluding T.T.C.		9.336	3.6	12.936
1961		14.65	4.92	19.57
1962		14.48	2.27	16.75
1963		10.83	3.29	14.12
1964		11.97	11.00	22.97
1965		9.25	4.50	13.75
1966		9.70	3.45	13.15
1967		10.35	2.95	13.30
1968		18.70	1.87	20.57
1969		9.35	3.77	13.12
1970		8.45	1.05	9.50
Total 1961-70		117.73	39.07	156.80
Annual Average		11.773	3.907	15.680
1971		9.80		9.80
1972		10.92		10.92
1973		9.50		9.50
1974		12.40		12.40
1975		10.75		10.75
1976		8.77		8.77
1977		9.83	1.97	11.80
1978		5.85	4.60	10.45
1979		7.40	1.22	8.62
1980		9.98	3.07	13.05
Total 1971-80		95.20	10.86	106.06
Annual Average		9.520	1.086	10.606
1981		10.52	2.68	13.20
1982		10.97	0.18	11.15

Note:

- Expenditures under Roads etc. include expenditures on roads, side walks, bridges, street lighting, traffic control, winter control plus other related unclassified expenditures.

- Expenditures in 1970 have been estimated as financial statements for that year report only total expenditures on "Public Works" without any breakdowns.

APPENDIX 2.4

CITY CAPITAL EXPENDITURES ON ENVIRONMENTAL SERVICES
in constant dollars 1981 = 100 (in million $)

Year	Sewers	Sanitation and Waste Removal and Disposal	Water Works System	Total Environmental Services
1943	0.10		*	0.10
1944	6.60		0.15	6.75
1945	3.07		*	3.07
1946	3.85		0.20	4.05
1947	4.97		0.10	5.07
1948	7.97		0.30	8.27
1949	6.67		4.18	10.85
1950	6.20	0.50	3.00	9.70
Total 1943-50	39.43	0.50	7.937	47.86
Annual Average	4.93	0.06	0.99	5.98
1951	6.30		3.75	10.05
1952	3.75		7.35	11.10
1953	6.78		11.07	17.85
1954	1.72	4.00		5.72
1955	2.17	0.70		2.87
1956	0.72	1.25		1.97
1957	2.10	0.67		2.77
1958	2.35			2.35
1959	3.35			3.35
1960	4.92			4.92
Total 1951-60	34.16	6.62	22.17	62.95
Annual Average	3.42	0.66	2.22	6.30
1961	9.37			9.37
1962	4.08		0.67	4.75
1963	6.20			6.20
1964	8.52			8.52
1965	5.82			5.82
1966	16.10			16.10
1967	17.0			17.00
1968	35.65			35.65
1969	10.87	*		10.87
1970**	13.80**	0.82		16.62
Total 1961-70	127.41	0.82	0.67	129.90
Annual Average	12.64	0.08	0.07	12.89
1971	16.95	0.47		17.42
1972	15.40	0.87		16.27
1973	18.15	0.52		18.67
1974	15.32			15.32
1975	15.27	1.93		17.20
1976	12.65	0.87		13.52
1977	8.37	0.80	0.10	9.27
1978	13.55	0.07	1.40	15.02
1979	18.12	0.07	1.43	19.62
1980	19.38	1.24	1.45	22.07
Total 1971-80	153.16	6.84	4.38	164.38
Annual Average	15.32	0.68	0.44	16.44
1981	15.00	0.70	1.69	17.39
1982	18.40	1.25	1.40	21.05

* Extremely small amounts

** For 1970 no breakdown for Environmental Services was available from the Commissioner of Finance who reported the lump sum amount for the entire "public works". Therefore the average amount for sewers indicated here is estimated roughly on the basis of average ratio of capital expenditures on sewers between 1967 and 1973.

APPENDIX 2.5

CITY CAPITAL EXPENDITURES ON HEALTH SERVICES
in constant dollars, 1981 = 100 (in million $)

	Hospital Bldg. Grants	Public Health Services	P.H. Inspections & Control	Total
1943				
1944	0.65			0.65
1945	2.66			2.66
1946	1.87			1.87
1947	0.92			0.92
1948	2.52			2.52
1949	6.82			6.82
1950	0.95			0.95
1943-50	16.39			16.39
1951*	4.75			4.75
1952*	3.77			3.77
1953*	1.55			1.55
1954				
1955				
1956				
1957				
1958				
1959				
1960				
1951-60	10.07			10.07
1961				
1962				
1963				
1964				
1965				
1966				
1967				
1968				
1969				
1970		0.07		0.07
1961-70		0.07		0.07
1971		0.07		0.07
1972		0.02		0.02
1973		0.02		0.02
1974		0.02		0.02
1975		0.05		0.05
1976		0.12		0.12
1977		0.10		0.10
1978		0.12		0.12
1979		0.10		0.10
1980		0.28	0.02	0.30
1971-80		0.90	0.02	0.92
1981		0.12	0.02	0.14
1982		0.11		0.11

APPENDIX 2.6

CITY CAPITAL EXPENDITURES ON AID TO INSTITUTIONS
in constant dollars 1981 = 100 (in million $)

1948	.	Acquisition of Lambert Lodge	0.50
1954	.	Grant to University of Toronto	3.97
	.	Grant to Jewish Home for Aged	0.30
Total			4.27
1955	.	Building Grants to University of Toronto	3.87
	.	Building Grants to Canadian National Institute for the Blind	.75
	.	Building Grants to Salvation Army re Hostel	.48
Total			5.10
1974	.	Unclassified	2.97
Grand Total			12.84

APPENDIX 2.7

CITY CAPITAL EXPENDITURES ON RECREATION AND CULTURAL SERVICES
in constant dollars, 1981 = 100 (in million $)

Year	Parks and Recreation		Public Libraries	C.N.E.	Other Cultural Facilities	Total
1943						
1944						
1945	0.07*					0.07
1946	1.45		0.07			1.52
1947	2.30*		0.60	7.05		9.95
1948	0.90)					
	0.42*)	1.32	0.60	15.35		17.27
1949	0.57			1.38		1.95
1950	2.12			0.20		2.32
Total 1943-50	7.83		1.27	23.98		33.08
Annual Average	0.98		0.16	3.00		4.13
1951	3.05			2.35		5.40
1952	3.35		0.92	0.05		4.32
1953	3.33)					
	0.57*)	3.90	0.05	0.27		4.22
1954	5.00)					
	0.90*)	5.90	0.60	5.90		12.40
1955	3.02)					
	3.98*)	7.00	0.15	0.90		8.05
1956	3.80)					
	0.07*)	3.87		3.90		7.77
1957	6.12)					
	0.23*)	6.35		7.67		14.02
1958	11.55			1.17		12.72
1959	6.07		1.00	3.08		10.15
1960	5.58		0.17	1.92		7.67
Total 1951-60	56.62		2.89	27.21		86.72
Annual Average	5.66		0.29	2.72		8.67
1961	9.45			8.95		18.40
1962	7.40		1.60	11.65		20.65
1963	1.70		2.10	2.52		6.32
1964	4.13		0.87			5.00
1965	4.20					4.20
1966	4.33		0.42			4.75
1967	10.80		0.75			11.55
1968	13.93		0.87			14.80
1969	8.63		0.17			8.80
1970	9.37		0.40			9.77
Total 1961-70	73.94		7.18	23.12		104.24
Annual Average	7.39		0.18	2.31		10.42
1971	10.52				0.33	10.85
1972	15.25				0.15	15.40
1973	3.97					3.97
1974	12.68				0.42	13.10
1975	8.20		3.82		0.05	12.07
1976	6.33		1.07		4.22	11.62
1977	8.98		1.22		0.40	10.60
1978	4.35		3.25		1.10	8.70
1979	6.25		1.95		0.22	8.42
1980	5.40		1.83		0.62	7.85
Total 1971-80	81.93		13.14		7.51	102.58
Annual Average	8.19		1.31		0.75	10.26
1981	3.75		0.97		0.27	4.99
1982	5.60		1.02		1.95	8.57

* Denotes land acquisition where it is specified in the annual financial statement.

APPENDIX 2.7

SUMMARY OF CAPITAL EXPENDITURES ON RECREATION AND CULTURAL SERVICES
in constant dollars, 1981 = 100

Project	Million $
Parks and Recreation	
1945-50	7.83
1951-60	56.62
1961-70	73.94
1971-80	81.93
1981-82	9.35
	229.67
Public Libraries	
1946-48	1.27
1952-60	2.89
1962-70	7.18
1975-80	13.14
1981-82	1.99
	26.47
Canadian National Exhibition	
1947-50	23.98
1951-60	27.21
1961-63	23.12
	74.31
Other Cultural Facilities including Toronto Historical Board and Unspecified Services	
1971-80	7.51
1981-82	2.22
	9.73

APPENDIX 2.8

CITY CAPITAL EXPENDITURES ON PLANNING AND DEVELOPMENT
IN CONSTANT DOLLARS - 1961 = 100 (IN MILLION $)

Year	Housing and Redevelopment	Local Improvement Program Ratepayers & City Share	Total "Planning & Development"
1943		0.25	
		0.22	
		0.47	0.47
1944		0.80	
		0.77	
		1.57	1.57
1945	0.98 VH	1.42	
		0.90	
		2.32	3.30
1946	4.15 EMH	1.25	
		0.67	
		1.92	6.07
1947	0.82 EMH	1.07	
	0.40 RPN (L)	0.58	
	1.22	1.65	2.87
1948	1.88 RPN (L)	1.62	
		0.65	
		2.27	4.15
1949	6.28 RPN	1.10	
		.52	
		1.62	7.90
1950	9.00 RPN	2.43	
		1.54	
		3.97	12.97
Total 1943-50	23.51	15.79	39.30
Annual Average	2.94	1.97	4.91
1951	9.73 RPN	1.42	
		0.72	
		2.14	11.87
1952	10.00 RPN	1.48	
		0.92	
		2.40	12.40
1953	5.88 RPN	0.77	
		0.65	
		1.42	7.30
1954	12.47 RPN	0.90	
		0.38	
		0.88	13.35
1955	6.70 RPN	0.72	
	0.38 RPS (L)	0.40	
	7.08	1.12	8.20
1956	3.30 RPN	1.08	
	11.80 RPS (L)	1.07	
	14.10	2.15	16.25
1957	0.60 RPN	1.35	
	3.85 RPS (L)	0.60	
	4.45	1.95	6.40
1958	2.42 RPN	1.10	
	0.75 RPS (L)	0.70	
	1.20 LDHC		
	4.37	1.80	6.17
1959	1.15 RPN	1.18	
	0.15 RPS (L)	0.35	
	3.27 LDHC		
	2.10 MPKR		
	6.67	1.53	8.20
1960	0.10 RPS(L)	0.75	
	4.34 LDHC	0.20	
	11.13 MPKR		
	15.57	1.00	16.57
TOTAL 1951-60	90.32	16.39	106.71
Annual Average	9.03	1.64	10.67

APPENDIX 2.8

CITY CAPITAL EXPENDITURES ON PLANNING AND DEVELOPMENT
IN CONSTANT DOLLARS - 1981 = 100 (IN MILLION $)

Year	Housing and Redevelopment	Local Improvement Program Ratepayers & City Share	Commercial & Industrial Development	Total "Planning & Development"
1961	1.08 LDHC 6.45 MPR	0.50 0.30		
	7.53	0.80		8.33
1962	4.52 LDHC 4.83 MPKR	0.35 0.27		
	9.35	0.62		9.97
1963	23.00 LDHC 1.57 MPKR	0.40 0.35		
	24.57	0.75		25.32
1964	12.07 LDHC 0.30 MPKR 0.05 APR	0.15 0.35		
	12.42	0.50		12.92
1965	0.10 RPS 1.63 LDHC 0.22 MPKR 6.05 APR	0.10 0.22		
	8.00	0.32	3.93 SSQ	12.25
1966	1.00 LDHC 15.10 APR 6.30 DM	0.10 0.17		
	22.40	0.27	7.43 SSQ	30.10
1967	6.03 APR 2.62 DM	0.32 0.47		
	8.65	0.79	3.18 SSQ	12.62
1968	8.30 APR 1.50 DM	0.25 0.40		
	9.80	0.65	2.95 SSQ	13.40
1969	4.43 APR 1.25 DM 0.40 TF	0.38 0.57		
	6.08	0.95	0.12 SSQ	7.15
1970	6.75	0.27		7.02
Total 1961-1970	115.55	5.92	17.61 SSQ	139.08
Annual Average	11.55	0.59	1.76	13.91

Year	Housing Redevelopment Urban Renewal	Commercial/ Industrial Development	Planning and Zoning and Unclassified	Total Planning & Development
1971	1.37	0.03	--	1.40
1972	1.75	0.02	--	1.77
1973	7.10	0.02	1.83	8.95
1974	4.47	0.35	0.20	5.02
1975	25.17	3.35	0.05	28.57
1976	2.00	2.08	0.82	4.90
1977	15.33	1.60	0.02	16.95
1978	9.43	0.67	0.02	10.12
1979	9.63	2.17	0.02	11.82
1980	15.58	1.25	0.02	16.85
Total 1971-80	91.83	11.54	2.98	106.35
Annual Average	9.18	1.15	0.30	10.63
1981	12.89	0.45	0.02	13.36
1982	4.40	0.23	0.03	4.66

VH - Veterans Housing
EHH - Emergency Housing
RPN - Regent Park North
RPS - Regent Park South
L - Land Acquisition where indicated in annual financial statements
LDHC - City of Toronto Limited Dividend Housing Corporation
MPKR - Moss Park Redevelopment
APR - Alexandra Park Redevelopment - Residential
DM - Don Mount Redevelopment - Residential
TF - Trefann Court Redevelopment - Residential
SSQ - South Side of Queen Street West Redevelopment - Commercial

APPENDIX 2.8

SUMMARY OF CAPITAL EXPENDITURES ON "PLANNING AND DEVELOPMENT"
(in constant dollars - 1981 = 100)

	Project		Million $
1.	Veteran's Housing, 1945	0.98	
2.	Emergency Housing, 1946-47	4.97	5.95
3.	Regent Park North		
	. 1947-50 includes 2.28 for land acquisition where indicated	17.56	
	. 1951-59	51.25	68.81
4.	Regent Park South		
	. 1955-60 whole amount indicated for land acquisition	17.03	
	. 1965	.10	17.13
5.	City of Toronto Limited Dividend Housing Corporation		
	. 1958-60	8.81	
	. 1961-65	42.30	
	. 1966	.10	51.21
6.	Moss Park Development		
	. 1959-60	13.23	
	. 1961-65	13.37	26.60
7.	Alexandra Park Redevelopment		
	. 1964-65	6.10	
	. 1966-69	33.86	39.96
8.	Donmount Redevelopment		
	. 1966-69	11.67	11.67
9.	Trefann Court Redevelopment		
	. 1969	0.04	0.04
10.	South Side of Queen Street West (Commercial) Redevelopment*		
	. 1965	3.93	
	. 1966-69	13.68	17.61
11.	Community Planning and Development projects not individually Specified in Financial Reports but presumably including 7, 8, 9 and others in 1970		7.02
12.	Planning & Development Projects, not individually specified in financial papers:		
	. Housing/Redevelopment Urban Renewal:		
	. 1971-80	91.83	
	. 1981-82	17.29	109.12
	. Industrial and Commercial Development:		
	. 1971-80	11.54	
	. 1981-82	0.68	12.22
	. Planning and Zoning and unclassified:		
	. 1971-80	2.98	
	. 1981-82	0.05	3.03
	Grand Total 1971-82		124.37
13.	Local Improvement Including Ratepayers and City's Share:		
	. 1943-50	15.79	
	. 1951-60	16.39	
	. 1961-70	5.92*	38.10

* The figures of $0.28 million for the year 1970 has been estimated since it was not available from the financial statements. In 1970's local improvement were mostlylimited to lane opening and any capital expendtures are included under roads etc.

APPENDIX 2.9

CITY CAPITAL EXPENDITURES ON TORONTO HYDRO ELECTRIC SYSTEM
in constant dollars 1981 = 100 (in million $)

1954	$31.90

Represents only the capital expenditure which required debenture financing

APPENDIX 2.10

CITY CAPITAL EXPENDITURES ON SCHOOLS
in constant $ - 1981 = 100 (in million $)

1947	0.33		
1948	2.72		
1949	3.50		
1950	2.92	9.47	
1951	5.02		
1952	12.22		
1953	7.35		
1954			
1955	0.82	25.41	34.88

Represents only the capital expenditures which required debenture financing

APPENDIX 2.11

CITY CAPITAL EXPENDITURES ON MUNICIPAL ABBATOIR
in constant dollars - 1981 = 100 (in million $)

1945	0.35
1946	0.02
1947	0.05
1948	0.15
1949	0.55
1950	0.50
1946-50	1.27
1951	0.02
1952*	
1953	0.02
1956	0.22
1957	0.10
1951-57	0.36
Grand Total 1945-57	1.98

* only about $2,000 (in constant $) in 1952

APPENDIX 3

ANALYSIS OF CAPITAL FINANCING, PERCENTAGE DISTRIBUTION BY SOURCE OF FUNDS, 1975-1982

Year	Contributions From Own Funds*	Long Term Liabilities Incurred**	Ontario Grants	Other***	Total
	%	%	%	%	%
1975	18	61	14	7	100
1976	14	58	16	12	100
1977	16	42	11	31	100
1978	34	12	16	38	100
1979	18	33	16	33	100
1980	28	5	22	45	100
1981	22	36	15	27	100
1982	25	23	25	27	100
Total Period 1975-82	22	32	17	29	100

* Contributions from the revenue fund, reserve funds and reserves.

** Mostly debenture debt but may occasionally include loans.

*** Including relatively small amounts of contributions from federal government and Metropolitan Corporation. The analysis of grants (summary at the end of Appendix 3.1) for the period in question indicated the Federal and Metro government contributions to account for only 7% of capital costs for the services in question.

APPENDIX 3.1

ANALYSIS OF GRANTS TOWARD CAPITAL COSTS BY SERVICES FOR WHICH GRANTS WERE RECEIVED, 1975-1982
IN CONSTANT DOLLARS - 1981 = 100 (IN THOUSAND DOLLARS)

		Grants				Grants as %
Year	Cost	Canada	Ontario	Metro	Total	of Cost
1. Roadways						
1975	9,570		1,950		1,950	20
1976	6,750		1,420		1,420	21
1977	9,300		2,050		2,050	22
1978	5,620		870	2	872	16
1979	7,250	750	1,800		2,550	35
1980	9,750	100	2,050		2,150	22
1981	9,710	513	2,340		2,850	29
1982	10,470	1,020	2,780		3,800	36
Total	68,320	2,383	15,260	2	17,645	26
		13%	87%		100%	
2. Sanitary and Trunk Sewers						
1975	15,275		5,450		5,450	36
1976	12,650		4,133	10	4,143	33
1977	8,375		3,775	1,825	5,600	76
1978	13,550		4,650	1,250	5,900	43
1979	18,125		6,100	750	6,850	38
1980	19,375		7,000	2,676	9,676	50
1981	14,987		6,266	1,278	7,544	50
1982	18,400		7,750	1,975	9,725	51
Total	120,737		45,124	9,764	54,888	45
			82%	18%	100%	
3. Parks and Recreation						
1975	8,200		800		800	10
1976	6,325		1,125		1,125	18
1977	8,975		650		650	7
1978	4,375		650		650	15
1979	6,250		750		750	12
1980	5,400					
1981	3,717		980		980	26
1982	5,600			100	100	2
Total	48,842		4,955	100	5,055	10
			98%	2%	100%	
4 Libraries						
1975	3,825					
1976	1,075					
1977	1,225					
1978	3,250		76		76	2.33
1979	1,950		184		184	9.43
1980	1,825		37		37	2.07
1981	967					
1982	1,025					
Total	15,142		297		297	1.96
			100%		100%	
5 Other Cultural Services						
1975	50					
1976	4,225					
1977	400					
1978	1,100					
1979	225	457			457	203 00
1980	625	78			78	12 48
1981	308					
1982	1,950		969		969	49 69
Total	8,883	535	969		1,504	16 93
		36%	64%		100%	
6 Residential Development						
1975	25,084	542	105	46	693	3
1976	2,004	78	1,660	19	1,757	88
1977	15,290	2,114	1,252	457	3,823	25
1978	9,389	1,303	707	322	2,332	25
1979	9,589	1,822	1,076	447	3,345	35
1980	15,512	1,869	3,287	597	5,753	37
1981	12,879	4,013	776	108	4,897	38
1982	4,400	336	964	663	1,963	45
Total	94,147	12,077	9,827	2,659	24,563	26
		49%	40%	11%	100%	
7. Commercial and Industrial Development						
1975	3,351		491		491	15
1976	2,073					
1977	1,587					
1978	677		123		123	18
1979	2,178					
1980	1,248		91		91	7
1981	448					
1982	240					
Total	11,802		705		705	6

APPENDIX 3.1

ANALYSIS OF GRANTS TOWARD CAPITAL COSTS BY SERVICES FOR WHICH GRANTS WERE RECEIVED, 1975-1982
IN CONSTANT DOLLARS - 1981 = 100 (IN THOUSAND DOLLARS)

Summary, 1975-1982

Roadways	68,320	2,383	15,260	2	17,645	26
Sewers	120,737		45,124	9,764	54,888	45
Parks	48,842		4,955	100	5,055	10
Libraries	15,142		297		297	2
Other Cultural	8,883	535	969		1,504	17
Residential Development	94,147	12,077	9,827	2,659	24,563	26
Comm. & Ind. Development	11,802		705		705	6
Total	367,873	14,995	77,137	12,525	104,657	28
		14%	74%	12%	100%	
Grants - as % of Total Cost		4%	21%	3%	28%	

NOTE:

No grants were received for any of the services listed under General Government, Protection to Persons and Property and Health Services. If the total capital cost of $458.6 million dollars (constant) for all the groups of services (listed in Tables 2-4) for the period 1975-1982 is taken into account the grants accounted for about 23% of the total cost. Ontario grants accounted for 17%, Canada grants for 3% and Metro grants for 3%, respectively, of total capital costs. This analysis was limited to the particular period for which above data were available from the Finance Department.

Expenditures can be incurred by the City prior to or following the years in which grants for a particular project are actually received.

APPENDIX 4

POPULATION, ASSESSMENT AND OUTSTANDING DEBENTURE DEBT

		Taxable Assessment		Outstanding Net Debenture Debt, December 31					
				For City's Purposes		City's Estimated Share of Metro Debt		Total City Liability	
Year	Population	Amount Million $	Per Capita $	Amount Million $	Per Capita $	Amount Million $	Per Capita $	Amount Million $	Per Capita $
1941	655,751	949	1,448	47.30	72				
1942	669,130	952	1,423	41.42	62				
1943	674,285	960	1,424	39.54	59				
1944	676,887	954	1,411	34.56	51				
1945	681,802	953	1,398	33.10	49				
1946	696,555	961	1,380	28.16	40				
1947	695,302	978	1,407	32.54	47				
1948	670,035	998	1,490	36.18	54				
1949	673,104	1,370	2,036	41.46	62				
1950	667,487	1,385	2,076	42.08	63				
1941-51	Decrease no change	Increase 49%	Increase 50%	Decrease 12%	Decrease 12%				
1951	653,499	1,416	2,166	41.54	64			41.54	64
1952	667,364	1,444	2,164	44.16	66			44.16	66
1953	665,502	1,458	2,191	47.02	71			47.02	71
1954	682,415	1,484	2,174	43.68	64	46.77	69	90.45	133
1955	681,857	1,516	2,223	49.15	72	54.00	79	103.15	151
1956	643,791	1,555	2,416	49.20	76	68.06	107	117.26	183
1957	658,250	1,612	2,449	61.07	93	73.10	111	134.17	204
1958	658,420	1,666	2,530	70.59	107	84.16	127	154.75	234
1959	653,404	1,719	2,632	81.56	125	101.03	156	182.59	281
1960	644,948	1,767	2,739	98.49	153	108.12	168	206.61	321
1951-61	Decrease 1%	Increase 27%	Increase 28%	Increase 154%	Increase 155%	Increase* 139%	Increase* 149%	Increase 423%	Increase 423%
1961	647,749	1,799	2,777	105.72	163	111.64	172	217.36	335
1962	642,235	1,847	2,876	117.17	182	121.93	190	239.10	372
1963	642,917	1,866	2,902	131.98	205	128.58	200	260.56	405
1964	643,352	1,888	2,934	141.43	220	171.31	266	312.74	486
1965	653,642	1,906	2,916	138.28	212	188.33	288	326.61	500
1966	661,995	1,965	2,968	131.18	198	211.76	320	342.94	518
1967	685,313	2,109	3,078	96.82	141	279.92	408	376.74	549
1968	685,655	2,166	3,158	84.48	123	279.19	407	363.67	530
1969	684,595	2,208	3,226	87.59	128	289.03	422	376.62	550
1970	688,803	2,241	3,253	85.23	124	279.58	406	364.81	530
1961-71	Increase 7%	Increase 30%	Increase 22%	Decrease 17%	Decrease 23%	Increase 154%	Increase 139%	Increase 71%	Increase 60%
1971	690,484	2,340	3,389	88.04	126	283.52	411	371.56	537
1972	692,486	2,375	3,430	89.34	129	293.88	424	383.22	553
1973	676,363	2,390	3,533	85.33	125	270.97	398	356.30	523
1974	682,252	2,394	3,509	83.62	123	271.97	399	355.59	522
1975	685,333	2,454	3,581	86.96	127	258.09	377	345.05	504
1976	687,103	2,584	3,810	93.55	138	282.00	416	375.55	554
1977	663,822	2,638	3,922	97.48	147	298.54	450	396.02	597
1978	642,449	2,738	4,209	88.81	138	302.27	470	391.08	608
1979	635,685	2,775	4,312	89.73	141	294.31	463	384.04	604
1980	630,487	2,791	4,427	74.59	118	305.21	484	379.80	602
1971-81	Decrease 10%	Increase 22%	Increase 33%	Decrease 4%	Increase 6%	Decrease 8%	Decrease N/C	Decrease 8%	Decrease 1%
1981	629,300	2,829	4,495	84.10	134	257.93	410	342.03	544
1982	614,763	2,986	4,857	81.54	133	238.46	388	320.00	521

* from 1954 to 1961

Notes:

- Population: based on annual enumeration for assessment purposes. The figures are from 22,000 to 24,000 lower for 1951, 1961, 1971 and 30,000 higher for 1981, than the census figures. The figures for 1967 (and subsequent years) include about 23,000 for Forest Hill and Swansea amalgamated with the City in that year.
- Assessment: the City gained $99.43 million worth in assessment on account of amalgamation with it of Forest Hill and Swansea in 1967.
- Net Debenture Debt: Excludes debt repayable by self-sustaining services.
- Increase or decrease indicated above is based on single year comparisons, e.g., 1941 compared with 1951.

APPENDIX 5

DEBT CHARGES* (AFFECTING THE MILL RATE) IN CURRENT DOLLARS IN MILLION $

Year	For City Purposes	City's Share of Metro Debt Charges	Total	City's Share (approx.) as % of Metro Debt Charges**
1941	11.34		11.34	
1942	10.40		10.40	
1943	9.02		9.02	
1944	8.93		8.93	
1945	8.16		8.16	
1946	7.84		7.84	
1947	7.43		7.43	
1948	7.20		7.20	
1949	7.62		7.62	
1950	8.37		8.37	
Total 1941-51	86.31 Decrease 26%		86.31 Decrease 26%	
1951	8.43		8.43	
1952	9.04		9.04	
1953	8.11		8.11	
1954	4.85	4.54	9.39	62
1955	5.64	4.73	10.37	58
1956	6.27	5.51	11.78	54
1957	6.17	6.82	12.99	54
1958	7.51	7.44	14.95	53
1959	8.75	9.03	17.78	53
1960	8.95	10.28	19.23	50
Total 1951-61	73.72 Increase 31%	48.35 Increase From 1954 146%	122.07 Increase From 1951 164%	
1961	11.07	11.16	22.23	49
1962	12.27	12.13	24.40	48
1963	14.26	13.15	27.41	46
1964	16.24	15.64	31.88	45
1965	17.54	17.93	35.47	44
1966	16.73	20.86	37.59	43
1967	13.40	30.13	43.53	44
1968	12.88	31.54	44.42	43
1969	12.30	32.94	45.24	42
1970	12.74	34.06	46.80	41
Total 1961-71	139.43 Increase 16%	219.54 Increase 215%	358.97 Increase 116%	
1971	12.88	35.20	48.08	41
1972	14.00	37.28	51.28	40
1973	14.21	38.75	52.96	40
1974	14.57	39.83	54.40	40
1975	15.27	40.68	55.95	39
1976	16.78	42.62	59.40	40
1977	18.47	45.61	64.08	40
1978	20.30	49.65	69.95	41
1979	20.24	49.37	69.61	41
1980	21.71	49.01	70.72	40
Total 1971-81	168.43 Increase 69%	428.00 Increase 43%	596.63 Increase 50%	
1981	21.81	50.48	72.29	40.22
1982	25.95	49.56	75.51	40.09

* Including interest, principal and provision for sinking fund.

** Based on City's share of total Metro Taxable Assessment.

Note:

. From 1954 to 1959 City's share of Metro Debt Charges were estimated by the author on the basis of Annual Reports of Metro Commissioner of Finance.

. The increase or decrease indicated above is based on single year comparisons, e.g., 1941 compared with 1951 and not on the total amounts for ten year periods.

APPENDIX 5

DEBT CHARGES IN CURRENT AND CONSTANT DOLLARS, (1981 = 100), 1971-1980

	For City Purposes		City's Share of Metro Charges		Total	
	Current	Constant	Current	Constant	Current	Constant
	$	$	$	$	$	$
1971	12.88	30.52	35.20	83.42	48.08	113.94
1972	14.00	31.64	37.28	84.25	51.28	115.89
1973	14.21	29.84	38.75	83.37	52.96	113.21
1974	14.57	27.53	39.83	75.27	54.40	102.80
1975	15.27	26.11	40.68	69.56	55.95	95.67
1976	16.78	36.68	42.62	67.76	59.40	94.44
1977	18.47	27.15	45.61	67.04	64.08	94.19
1978	20.30	27.40	49.65	67.02	69.95	94.42
1979	20.24	25.09	49.37	61.21	69.61	86.30
1980	21.71	24.31	49.01	54.89	70.72	79.20
1971-80	168.43	276.27	428.00	713.79	596.63	990.06
1981	21.81	21.81	50.48	50.48	72.27	72.27
1982	25.95	24.00	49.56	45.84	75.51	69.84

Note:

Constant dollar based on 1981 = 100, Consumer Price Index, Statistics Canada Catalogue No. 62-001.

APPENDIX 6

CURRENT TAX LEVIES (IN MILLION $)

1941	32.38	1961	111.61
1942	30.45	1962	119.70
1943	29.63	1963	128.66
1944	30.49	1964	137.36
1945	28.70	1965	148.40
1946	31.22	1966	165.03
1947	35.43	1967	197.22
1948	36.60	1968	214.08
1949	41.10	1969	224.75
1950	44.79	1970	251.72
	340.79		1,698.53
1951	54.28	1971	249.13
1952	59.09	1972	270.89
1953	59.91	1973	266.87
1954	64.34	1974	289.64
1955	68.36	1975	338.68
1956	74.02	1976	398.64
1957	82.74	1977	460.41
1958	88.12	1978	495.67
1959	101.30	1979	537.00
1960	105.74	1980	584.77
	757.90		3,891.69
		1981	660.39
		1982	772.33

APPENDIX 7

CITY'S ESTIMATED SHARE OF SUMS OF MONEY LEVIED BY METRO ON AREA MUNICIPALITIES FOR FINANCING OF CERTAIN METRO GENERAL AND EDUCATION CAPITAL EXPENDITURES, PROVIDED FROM THE CITY'S CURRENT FUNDS, 1971-1981
(in constant) dollars, 1981 = 100 - million $)

	Metro General	Education	Total
1971	12.47	23.27	35.74
1972	12.11	22.77	34.88
1973	11.47	19.68	31.15
1974	10.22	18.49	28.71
1975	9.28	15.28	24.56
1976	10.25	14.13	24.39
1977	13.15	7.96	21.11
1978	12.57	9.80	22.37
1979	12.14	6.13	18.27
1980	18.14	6.20	24.34
1971-80	121.80	143.71	265.51
1981	16.37	8.18	24.55

APPENDIX 8

CAPITAL EXPENDITURE RELATED CHARGES AS PERCENTAGE OF CURRENT CITY TAX LEVY, 1971-1981

Year	Debt Charges for City Purposes %	City's Share of Metro Debt Charges %	City's Estimated Share of Certain Sums of Money Levied by Metro for Financing of Metro General and Education - Capital Expenditures	Total Percentage of Current Levy
1971	4.90	13.39	5.73	24.02
1972	4.90	13.12	5.43	24.47
1973	5.15	14.39	5.37	24.91
1974	5.08	13.89	5.30	24.27
1975	4.61	12.29	4.87	21.77
1976	5.86	10.82	3.89	20.57
1977	4.01	9.90	3.11	17.02
1978	4.03	9.86	3.29	17.18
1979	3.67	8.97	2.67	15.31
1980	3.71	8.38	3.71	15.80

APPENDIX 9

SOURCES OF DATA

1. City of Toronto, Annual Reports of the Commissioner of Finance from 1943 to 1982, supplemented by personal consultantion.

2. The Municipality of Metropolitao Toronto, Annual Reports of the Commissioner of Finance from 1954 to 1982, supplemented by personal consultation.

3. Toronto Transportation/Transit commisison, Annual Reports from 1950 to 1982.

4. City of Toronto Development Department, 1976, Brochure "Toronto's City Halls", re referendum.

5. City of Toronto, Development Department, 1972 (re issue 1976), Brochure "Regent Park North and south" re referendum.

6. City of Toronto Department of Public Works:

   6.1 Report on City of Toronto Sewer System, 1968.

   6.2 Report on City of Toronto Water Distribution System, 1968 and Progress Report No. 1, 1974.

   6.3 Report on City of Toronto Bridges and Underpasses, 1968 and Progress Report No. 1, 1974.

   6.4 Report on City of Toronto Public Streets and Lanes, 1974.

   6.5 Report on City of Toronto Pavements and Sidewalks, 1978.

   6.6 Report on City of Toronto Winter Services, 1977 and 1982.

7. Metropolitan Toronto School board: personal consultation, re capital expenditures met out of current funds.